

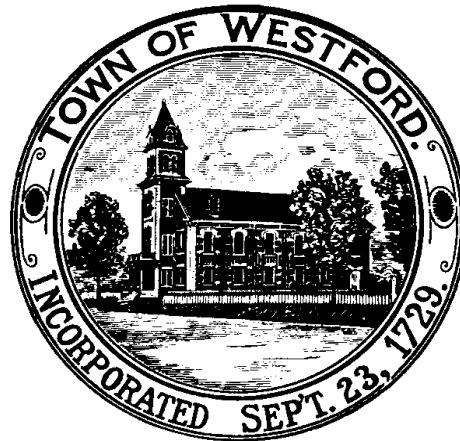
\$127,264,567

Westford Finance Committee

Report and Recommendations

2020 Annual Town Meeting Warrant

**Abbot Elementary School Gym
Saturday, March 28, 2020
10:00 a.m.**



This is your copy. Please bring it to Town Meeting.

Table of Contents

Town Meeting Information	1
2020 Message from the Town Moderator	2
Finance Committee FY21 Budget Summary	3
FY21 Budget Policy Direction	5
FY21 Budget Highlights	6
FY21 Recommended Budget	7
Revenue and Available Funds	13
A Balanced Budget	15
Capital Projects and Equipment	15
FY19-FY21 Financial Summary and Reserves	17
Departmental Detail	
General Government	18
Public Safety	19
Education	21
Public Works.....	26
Health & Human Services.....	29
Culture & Recreation.....	30
Debt Service.....	32
Unclassified	36
Water Enterprise Fund	38
Ambulance Enterprise Fund	39
Recreation Enterprise Fund.....	40
Stormwater Enterprise Fund	40
Community Preservation Fund	42
Community Preservation Funds – FY21 Recommended Allocations.....	42
Finance Committee Reserve Fund Transfers – FY20	45
Annual Town Meeting Warrant Articles	46
Pay Classification Plan.....	67
Glossary.....	69

Town Meeting Information
SATURDAY, March 28, 2020
10:00 A.M.

ABBOT ELEMENTARY SCHOOL GYMNASIUM
25 Depot St.

Why you should come:

Town Meeting is the legislative branch of Westford's government, and all registered Westford voters may attend, speak, and vote at our open Town Meeting. Town Meeting has two primary responsibilities: approve an annual budget by voting to appropriate money for all Town departments, and vote on the Town's local statutes, called bylaws.

If you are a registered voter in Westford by March 6, 2020 you can, and should, participate in Town Meeting. Renters as well as property owners, if registered to vote, may attend and vote at Town Meeting. You must attend in person, however; no absentee voting is allowed. If you are not a registered voter, you are welcome to attend Town Meeting as an observer.

Adjourned Meeting:

If the meeting does not finish on Saturday, the adjourned session will be on Monday, March 30, 2020, at 7 pm in the Abbot School Gym.

Special arrangements or needs:

If you require special accommodations to participate in the meeting, please contact the Town Manager's Office at (978) 692-5500 at least 24 hours in advance.

Seniors:

There's free transportation if you're 55 and older or disabled, and need a ride to town meeting. Please call the Cameron Senior Center at 978.399.2322 by Wednesday, March 25th to reserve your spot. There will also be reading glasses of various prescriptions as well as devices that will enhance hearing aids.

Lunch:

There will be a break for lunch. The regular price for lunch is \$8.00 for a sandwich, cookie, chips, piece of fruit, and water. If you're 55 and older and you want lunch at town meeting, you're eligible for a discounted rate of \$5.00. This is offered to the first 70 seniors that register. To sign up, please stop by the Cameron senior center or call 978.692.5523.

Basic Town Meeting Rules:

Free copies of the Simplified Rules of Parliamentary Procedure will be available at the Town Meeting. "Town Meeting Time: A Handbook of Parliamentary Law" can be borrowed from the library.

Town Election Date Notice:

Westford will hold the Town election on May 5, 2020. The voter registration deadline for town election is April 15, 2020 at 8 p.m. You can register to vote with the Town Clerk at Town Hall, 55 Main Street.

2020 Message from the Town Moderator

Dear Neighbors:

Once again, I have the privilege of inviting all citizens to Westford's upcoming Annual Town Meeting on Saturday March 28, 2020 commencing at 10:00AM in the Abbot School auditorium.

It has been an honor to preside at Town Meeting, the legislative branch of our government, these past three years. It has been our mutual effort to endeavor that this 17th Century tradition remains relevant to our 21st Century needs and population. I remain committed to testing, refining, and instituting initiatives to modernize the functions, rules, reach, and conduct of Town Meeting while being deliberate to preserve those worthy practices and procedures that both work and are required by Town Charter and By-Law. This effort is in service to my obligation to conduct a fair, open and efficient Town Meeting.

The Westford Town Charter affords the Moderator the unilateral power to establish rules of parliamentary procedure in simplified form for Town Meeting. If you are a first-time participant or just need a refresher please do read the rules available at Town Meeting in order to make our deliberative experience together the most productive possible for the entire community.

Active participation in our annual community assembly is a hallmark of Open Town Meeting. The general tenure of respectful deliberation and debate are governed by our neighbors' adherence to the three simple behaviors below:

1. Petitioners and follow-up speakers who address the meeting should provide only new information in an effort to inform the meeting and persuade undecided voters. Continued repetition of previously heard information as a show of support takes time and does little to positively influence the outcome of a vote.
2. Please refrain from inappropriate applause or negative responses during discussions.
3. Keeping remarks brief and relevant shows respect for the value of the speaker's time and your neighbors' time. The most persuasive statements at Town Meeting are often those succinctly stated, disclosing new facts or arguments in an effort to advance a position while retaining the audience's full attention.

Please review the Town By-laws that relate to Town Meeting. These rules and other information, presented below, will be helpful to all who attend, vote, speak, and/or present at Town Meeting.

Town Meeting remains a unique and cherished institution – one we evolve in tradition and form with each session conducted, initiative introduced, and new best practice established. Open Town Meeting remains the most direct and inclusive form of participatory democracy ever employed, by any form of government, anywhere on the globe. It offers opportunity for a vital community conversation in which free expression of idea and opinion are celebrated – and its decisions hit home in the moment and for generations. Your vote truly counts. Please do choose to participate.



Susan McNeill Spuhler
Town Moderator

232 Concord Road
Susan.mcneill.spuhler@gmail.com
978.392.1456

Finance Committee FY21 Budget Summary

The Finance Committee produces this report to provide Westford residents and Town Meeting voters with recommendations and information on the financial considerations taken to develop our Town's Manager's recommended (TMR) budget. In the end, the voters of Westford have the final determination on budget decisions. The Finance Committee encourages you to attend the Annual Town Meeting on Saturday, March 28, 2020 and let your voice be heard.

The Westford Finance Committee has worked diligently with the Town Manager, the Board of Selectmen, and each of the Town Departments, to ensure that an efficient, effective and equitable town budget has been prepared for presentation to the Town Meeting on March 28th 2020 and recommends the Town Manager's budget for Fiscal Year 2021 (FY21) to the Annual Town Meeting (ATM). The total FY21 budget of \$127,264,567 represents a slight reduction of 0.16% from the FY20 total budget of \$127,473,725. The budget is supported by \$85,135,595 from the total tax levy, \$8,631,439 from Local Revenue, \$7,757,580 from enterprise revenue and retained earnings, \$2,402,990 in available funds from other sources such as Community Preservation, \$20,315,220 in state local aid, and \$3,021,742 in appropriations from free cash.

The town's revenue was applied to a very diverse array of investments and services designed to ensure the protection of our citizens, the education of our children, the administration and maintenance of town government, and the improvement of town infrastructure. Notable changes in these investments and services include: a 2.49% increase in the public safety budget from \$10,588,205 in FY20 to \$10,851,902 in FY21, due to an increase in staffing; a 2.79% increase in the education budget from \$60,627,268 in FY20 to \$62,319,527 in FY21, driven largely by the increased cost of employee contract agreements and state mandated spending; a 3.89% increase in the "unclassified" budget from \$18,030,607 in FY20 to \$18,731,219 in FY21, primarily due to increases in town employee health insurance costs and other employee benefits; and a 4.42% increase in the general government budget from \$4,494,025 in FY20 to \$ 4,692,565 in FY21 primarily due to an increase in the compensation reserve account, which will be reclassified to specific departments as contracts are settled. The FY21 budget also includes the establishment of a new Public Works Department, the cost of which is included in the 1.82% increase of the Public Works budget from \$5,375,261 in FY20 to \$5,473,152 in FY21. In addition, in FY21 a new Stormwater Enterprise Fund is included with an initial budget of \$1,250,138 funded by \$600,000 that is subsidized from the general fund and \$650,138 from user fees.

Westford FY21 Finance Committee Report

The FY21 budget features numerous capital investments. These include a \$680,000 investment in physical security and communication improvements for the public schools along with the following infrastructure improvements; a \$400,000 investment for sidewalks on Carlisle Road, a \$650,000 investment by the Water Enterprise for the Nutting Road water treatment plant, a \$1,830,000 investment in road and water improvements to Kirsi Circle, an \$8,160,000 investment to road, drainage, and water main infrastructure improvements to Oak Hill, Plain, and Moore Roads. Other capital investments include \$8,700,000 for the construction of a new municipal building in the center of town where the old fire station currently stands, and a \$1,364,152 investment for a new amenities building and bleachers at Westford Academy's Trustees Field, which will be funded mostly by Community Preservation.

The town maintains \$5,576,087 in the stabilization fund and a projected year-end balance of \$497,713 in free cash. In FY20, \$400,000 was recommended to be transferred from free cash to the Westford Public Schools for FY20 to alleviate budget constraints. The stabilization funds and free cash represent approximately 5.4% of the total budget, which complies with accepted accounting practices and protects the town's AAA bond rating.

The Finance Committee is pleased to report that the town has balanced its budget for FY21 without requiring a proposition 2 ½ override. However, we also wish to report that there are several factors, which could have a significant impact on the town's budget in years to come. First and foremost is a consistently stagnant state local aid allocation. This allocation is not keeping pace with increasing costs, which in many cases are driven by federal and state mandates. Second, volatility associated with employee health care costs and retirement contributions interjects significant uncertainty into the budget planning process as it threatens to consume discretionary spending. The third is fluctuating new growth. Revenue from new growth has been increasingly relied upon to meet the challenge of increasing costs in town's budget. It is tied to the rate of real estate development, so as new development slows, revenue diminishes. Conversely, increases in real estate growth drive additional demands for services, hence increases in the budget. Fourth are anticipated increases in recycling and trash fees. Tipping fees for both are expected to dramatically increase in years to come due to multiple factors. Lastly, the Ambulance Enterprise fund continues to experience a high level of bad debt caused by uncompensated services, this creates pressure on the General Fund operating budget, which must subsidize these losses.

The Finance Committee thanks the Town and School administrations, departments, employees, boards, and committees for their diligence, cooperation, and transparency during the past year in meeting the FY21 budget challenge. We would particularly like to thank Westford's Finance Director Dan O'Donnell and Town Manager Jodi Ross for their enormous assistance with this report and the entire budget process. Special thanks also to Bill Olsen, the School Committee, Ingrid Nilsson and Westford Public School (WPS) staff for working so cooperatively and diligently to produce this balanced budget. We would also like to thank Treasurer/Collector Christine Collins for her work on the Debt Service section. In addition, we would like to thank the members of the Capital Planning Committee that spent many hours reviewing all departmental capital requests and making prioritized recommendations for which projects the town should approve funding.

The Westford Finance Committee will continue to exercise its oversight responsibilities in a conscientious and scrupulous manner, to ensure that the resources provided by our taxpayers are prudently spent.

Town of Westford Finance Committee (FY20)

The Finance Committee members are appointed by the Town Moderator to advise the Town Meeting on expenditures. They are appointed to staggered individual 3-year terms.

Hari Vetsa, Chair
Kristina Greene, Vice-Chair
Dennis Galvin, Clerk
Liewei Bao
John Cunningham
Heather FitzPatrick
Shankar Hegde
Beth Morrison
Patti Pilachowski

FY21 Budget Policy Direction

The policies below were developed by the Board of Selectmen, supported by the Finance Committee, and guided the Town Manager's budget development. The Town Manager will prepare the FY21 operating budget and a three-year projection of expenses and revenue. The FY21 budget should:

- Fund all debt obligations first.
- Satisfy existing and anticipated future contractual and mandated obligations.
- Continue to fund the OPEB obligation as outlined in the OPEB Funding Policy.
- Maintain minimum recommended reserves at 5% of the operating budget.
- Attempt to maintain services at current levels. If anticipated FY21 revenue and excess free cash, if any, is insufficient for that purpose, then identify options for specific expense reductions and/or new revenue sources to balance expenses with funding.
- Allocate a minimum of \$1.5M for capital expenses, from Free Cash if possible, in keeping with past practice. If less than \$1.5M is recommended for capital expenses in FY21, then the difference should be added to the capital reserve for anticipated future costs related to town facility and road needs. This amount may be reduced if needed to maintain current personnel. The target total for bond payments should fall within the range of 7-10% of the Town's operating budget.
- Any new proposed ongoing positions (funding for associated benefits included) or expenses must be accompanied by corresponding ongoing expense reductions or by new recurring revenue, so that the merits of the trade-offs may be evaluated to determine whether to move forward with the new position or expense.
- Support the stormwater management plan at a protective level of service to be in compliance with EPA regulations and provide funding for ongoing capital repairs and maintenance. To meet this commitment, the Board set a stormwater fee, which is fixed for a period of 3 years (FY21 to FY23), based upon budget projections.
- As requested at the 2018 Annual Town Meeting, analyze Town and School Safety Task Force recommendations and request funding as appropriate. Continue implementation of recommendations made by the public safety staffing review group.
- Evaluate our health insurance renewal and its impact on our FY21 budget. Investigate

options for providing quality health insurance for our employees and retirees, while controlling costs.

- In the event that the above conditions are met and available funds remain, the Town Manager will meet with department heads and the Superintendent of Schools to identify and prioritize unfilled departmental needs, other capital requirements, or other town necessities and make a recommendation to the Board of Selectmen, Finance Committee, and School Committee.

FY21 Budget Highlights

The following were utilized to develop the FY21 recommended budget:

- Support a budget for FY21 which attempts to maintain similar levels of service to residents as in FY20, taking into account realistic, yet modest estimates of inflationary increases, along with efficiencies and cost-saving measures.
- Continue to leverage cross-departmental resources wherever possible.
- Continue to use of a 3-year budget model to enhance the decision-making process regarding the affordability of our current service levels.
- Increase funding of Other Post-Employment Benefits (OPEB), which is primarily health care benefits for our retired teachers and town workers. The Town Manager is recommending funding OPEB at \$1,218,957 in the FY21 operating budget (Article 12). The Water Enterprise is recommending appropriating \$30,000 from their retained earnings to fund their FY21 normal OPEB costs. In addition, since the Water Enterprise OPEB liability is fully funded, the Water Enterprise OPEB Stabilization Fund is allocating \$21,682 to cover the health and life insurance expenses for current Water Enterprise retirees (Article 14).
- Continue to maintain a health insurance stabilization fund, which will allow the Town to keep its health insurance rate assumption at 8%.
- Fund contractual salary increases for union employees. For the Town, the IAFF (fire fighters) contract is expiring on June 30, 2020. The CWA (administrative staff, licensed well technicians, library staff, dispatchers, etc.), WPA (police), WSO (Westford Superior Officers), OPEIU (mid-management), and WPWA (highway staff) contracts all expire June 30, 2022. For the Schools, the Unit A (teachers), Unit B (coordinators), Unit C (nurses), and Unit G (reading/math interventionists) contracts also expire at the end of FY20. The School Office Professionals, Central Office Support Staff and Food Service Workers agreements expire at the end of FY21. Lastly, the Unit E (teaching assistants), the Custodians/Maintenance, and the Special Education Drivers agreements expire at the end of FY22.
- Fund \$1,848,000 in capital appropriations in "Pay-as-You-Go" with \$1,589,743 coming from free cash and \$258,257 from balances remaining from previously completed capital projects. Another \$155,000 in available funds is being allocated from the Water Enterprise to fund their respective capital requests. There is currently \$447,511 in the capital stabilization fund, and we are recommending transferring \$270,000 from Free Cash to capital stabilization to ensure we have emergency funds available for our continually aging infrastructure.
- Pay the projected FY20 snow & ice deficit of \$400,000 with free cash (Article 3) rather than raising the deficit during the Fall Special Town Meeting as has been done in previous years.
- Uses Governor's initial state aid budget as a projection for FY21.
- Plan for \$1,234,704 in revenues from new growth in the property tax base.

- Maintain reserves above minimum recommended levels (5%) for FY21.

It should be noted that new and existing, but unfunded, state and federal mandates continue to pressure our local budgets. The Board of Selectmen and Town Manager have been communicating and working with state officers to elevate the sense of concern.

FY21 Recommended Budget

Description	Amount	Page
Operating Budget	\$120,880,934	50
Capital Appropriations	\$1,589,743	47
Other Articles (Community Preservation, Enterprise Capital, Supplemental Appropriations, Perchlorate, etc.)	\$3,117,962	
Other Amounts to be Raised (Cherry Sheet offsets – school choice and public libraries)	\$529,556	
State & County Cherry Sheet Charges (state/county charges for services to Westford) – estimated	\$606,372	
Allowance for Abatements	\$540,000	
TOTAL FY21 BUDGET	\$127,264,567	

Operating Budget

The Town's operating budget is **\$120,880,934** for FY21. This year's operating budget increases by \$2,921,848, or 2.48%, over the FY20 operating budget of \$117,959,086.

Our budget is comprised of the personnel and expenses needed to provide the services enjoyed by our town. 51.55% of our operating budget funds education (excluding the associated costs for benefits and insurance). The next largest item is other Town departments at 20.06% (General Government, Public Safety, Public Works, Health & Human Resources, and Culture & Recreation). The remainder is comprised of Unclassified Expenses (health insurance, pensions, etc.) at 15.50%, Enterprise Funds at 7.19%, Debt Service at 5.03%, and Community Preservation at 0.67% of the budget.

Westford continues to evaluate options and manage costs related to health insurance, utilities, gasoline, pension costs and other future liabilities, and unfunded government mandates that continue to pressure our tax base. Health insurance has increased 74.89% over eleven years, from \$6,455,000 in FY10 to a projected \$11,289,358 in FY21. The Middlesex retirement assessment for FY21 increased by 6.23% to \$5,473,719 from \$5,152,765 the previous year. Since FY10, this assessment has increased by 113.62% as the community works to pay down its unfunded pension liability.

Our largest expense is personnel, comprising about 59.0% of our total budget. The Town employs 1,005.1 full-time equivalents (FTE) or people. Of those 772.7 FTEs are employed in the Westford Public Schools, not including the Nashoba Valley Technical High School. 679.5 of the school

employees are funded in the General Fund and 93.2 employees are funded from grants and revolving funds. The remaining 232.4 FTEs, an increase of 1.4 FTEs over the prior year, are employed in other Town departments, with the largest staffs located in the police and fire/ambulance departments. Our responsive Town government and the high service levels we receive are direct results of the excellent people we employ in Westford.

Currently, Westford holds \$36,671,580 in debt obligations, including \$31,170,071 in outstanding principal and \$5,501,509 in interest obligations. This debt funds most of our large capital and infrastructure projects. Total excluded debt obligations are \$26,389,358, meaning that Westford voters approved funding this amount of debt through higher taxes, outside of Proposition 2 ½ limitations. Debt obligations in the non-exempt category total \$10,282,222.

Capital Appropriations

Westford has defined capital as major non-recurring tangible assets and projects that have a useful life greater than five years and cost more than \$10,000 (excluding technology and police cruisers). This year's recommended "pay as you go" capital amount of \$1,848,000, including \$1,589,743 spent from Free Cash and \$258,257 transfer from completed projects included in other articles, represents an increase of \$126,672 from the FY20 amount of \$1,721,328.

Other Articles

These funds represent \$1,052,000 in appropriations to supplement the FY20 budgets including \$400,000 for the WPS, \$400,000 for snow and ice, \$20,000 for recycling expense, \$20,000 for solid waste, \$12,000 for Veteran Services and \$200,000 to further reduce the OPEB liability. It also includes \$258,257 to fund capital appropriations from other completed bonded capital projects. Community Preservation funds of \$1,221,023 are included and are detailed later in this report. The Water Enterprise is requesting authorization to use retained earnings of \$155,000 for two vehicles and SCADA system improvements and \$21,682 to fund OPEB for water retirees. Please note that Water Enterprise Capital is paid for by water fees. The remaining funds include \$110,000 for perchlorate; \$270,000, which is the second of three installments to be refunded to the capital stabilization fund after the purchase of 63 Main Street; and \$30,000 for a design plan to expand a cemetery, which is being paid for by the receipts from the sale of existing lots.

Other Amounts to be Raised

These are funds from the state allocated directly to the schools (school choice) and library. The funds do not require an appropriation at Town Meeting in order to be spent. At this time, the budget reflects the governor's initial budget proposal for its FY21 projections.

State & County Cherry Sheet Charges

The state charges the town for several programs and services, as it believes it is "more efficient" for the state to provide them. Examples include funding for mosquito control, an assessment for the Regional Transit Authority, and tuition costs for Westford students that choose to attend another school district or charter school. The amounts included are from the governor's initial budget proposal.

Westford FY21 Finance Committee Report

Allowance for Abatements

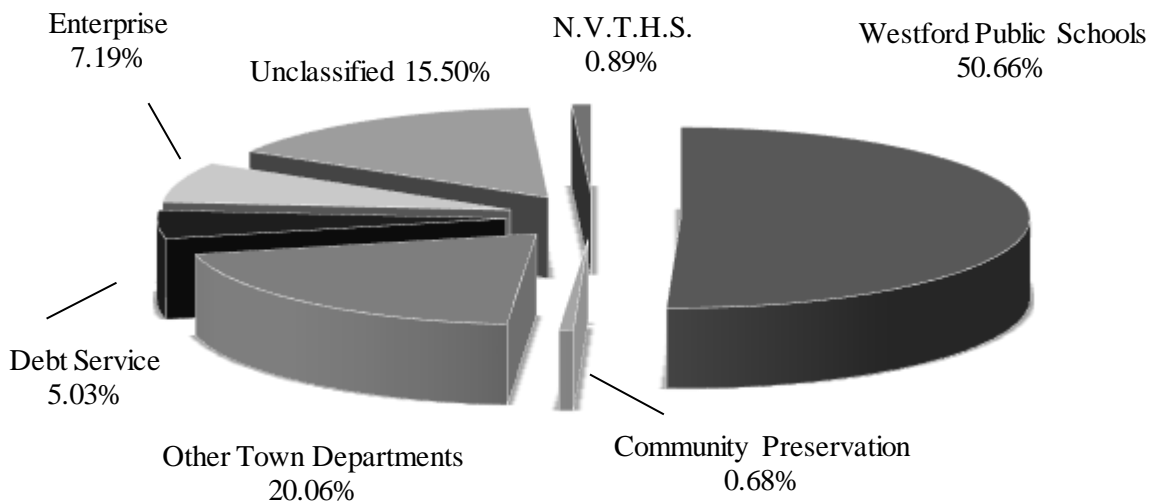
Based on recent history, the allowance for abatements is increasing by approximately \$3,000, or 0.56% from the previous years' budget. Abatements may be granted by the Board of Assessors if certain requirements are met for either a real estate tax bill or motor vehicle tax bill.

Allocation of FY21 Funding by Department

	DEPARTMENT	FY19 ACTUAL	FY20 BUDGET	FY21 REQUEST	FY21 TMR BUDGET	% Increase FY20-FY21
122	Selectmen	21,440	21,993	22,808	22,123	3.71%
123	Town Manager	427,871	452,385	442,907	442,907	-2.10%
131	Finance Committee	78,869	143,373	158,865	158,865	10.81%
132	Finance Director	134,406	146,860	149,265	149,265	1.64%
135	Town Accountant	289,566	323,394	329,323	329,142	1.83%
141	Board of Assessors	291,582	381,822	342,898	342,898	-10.19%
145	Treasurer/Collector	293,332	306,875	314,685	314,685	2.55%
151	Town Counsel	148,926	190,000	190,000	160,000	0.00%
152	Human Resources	250,981	473,202	654,554	604,554	38.32%
155	Technology	1,004,096	1,023,017	1,081,815	1,069,815	5.75%
161	Town Clerk	259,648	289,229	304,203	302,924	5.18%
170	Permitting Department	256,930	303,773	315,129	310,254	3.74%
171	Conservation Commission	93,559	97,618	99,747	99,747	2.18%
175	Planning Board	82,681	100,858	116,167	105,667	15.18%
176	Zoning Board of Appeals	2,395	2,395	2,395	2,395	0.00%
192	Town Hall Maintenance	120,627	121,881	125,002	114,902	2.56%
199	Public Buildings & Property Maintenance	69,554	115,350	163,632	162,422	41.86%
210	Police Department	5,230,107	5,568,568	5,955,588	5,750,100	6.95%
215	Public Safety Communications	808,888	855,990	942,354	874,481	2.16%
220	Fire Department	3,468,807	3,622,268	3,803,742	3,686,305	1.77%
241	Building Department	400,740	417,763	467,491	437,086	4.63%
244	Sealer Weights & Measures	3,000	3,000	3,000	3,000	0.00%
291	Emergency Management	13,160	13,360	13,540	11,590	-13.25%
292	Animal Control	35,070	70,036	66,775	52,075	-25.65%
294	Tree Warden	35,777	37,220	37,265	37,265	0.12%
300	Westford Public Schools	57,990,048	59,626,571	61,163,736	61,241,359	2.71%
310	Nashoba Tech	828,888	1,000,697	1,025,714	1,078,168	7.74%
405	Departement of Public Works	0	0	308,304	308,304	
410	Engineering Department	245,745	259,430	264,392	221,671	-14.55%
421	Highway Department	3,021,942	2,761,732	2,791,902	2,575,722	-6.74%
427	Stormwater Management	44,396	48,000	0	0	-100.00%
432	Recycling	639,814	695,604	728,812	723,812	4.06%
433	Solid Waste	1,195,440	1,239,000	1,271,405	1,271,405	2.62%
442	Wastewater Treatment Management	224,827	239,215	245,148	238,648	-0.24%
491	Cemetery Department	107,449	132,280	142,930	133,590	0.99%
510	Board of Health	466,732	484,684	515,528	448,584	-7.45%
541	Council on Aging	504,963	547,419	573,788	548,588	0.21%
543	Veterans Services	122,966	142,544	149,038	157,738	10.66%
610	Library	1,631,762	1,711,338	1,751,340	1,744,971	1.97%
650	Parks	248,045	277,514	324,117	287,600	3.63%
660	Land Management	41,901	40,500	52,900	42,200	4.20%
670	Historical Commission	16,041	16,650	18,200	11,800	-29.13%
710	Debt Service	6,871,725	7,486,926	6,220,384	6,076,950	-18.83%
940	Otherwise Unclassified	(1,038,336)	(949,632)	(1,343,596)	(1,396,048)	47.01%
945	Employee Benefits & Miscellaneous	16,808,147	17,969,213	19,533,554	18,908,310	5.23%
990	Transfers to/from Other Trusts	1,060,115	1,011,026	1,418,957	1,218,957	20.57%
	Reserve Fund Transfers to Capital					
	Total General Fund	104,854,621	109,822,941	113,259,703	111,386,796	1.42%
240	Community Preservation Fund	1,011,349	837,443	807,327	807,327	-3.60%
600	Water Enterprise	3,665,259	4,420,963	4,630,132	4,667,342	5.57%
630	Recreation Enterprise	1,396,720	1,450,938	1,474,704	1,407,253	-3.01%
640	Ambulance Enterprise	1,355,718	1,426,801	1,438,016	1,362,078	-4.54%
650	Stormwater Enterprise			1,257,445	1,250,138	
	Total Budget	112,283,667	117,959,086	122,867,327	120,880,934	2.48%

Allocation of Budget by Function

	FY20 Budget	FY21 TMR Budget	\$ Change from last year	% Change from last year
General Government	4,494,025	4,692,565	198,540	4.42%
Public Safety	10,588,205	10,851,902	263,697	2.49%
Education (WPS & NVTHS)	60,627,268	62,319,527	1,692,259	2.79%
Public Works	5,375,261	5,473,152	97,891	1.82%
Health & Human Services	1,174,647	1,154,910	(19,737)	(1.68%)
Culture & Recreation	2,046,002	2,086,571	40,569	1.98%
Debt Service	7,486,926	6,076,950	(1,409,976)	(18.83%)
Unclassified	18,030,607	18,731,219	700,612	3.89%
Community Preservation Fund	837,443	807,327	(30,116)	(3.60%)
Water Enterprise Fund	4,420,963	4,667,342	246,379	5.57%
Recreation Enterprise Fund	1,450,938	1,407,253	(43,685)	(3.01%)
Ambulance Enterprise Fund	1,426,801	1,362,078	(64,723)	(4.54%)
Stormwater Enterprise Fund	0	1,250,138	1,250,138	
TOTAL OPERATING BUDGET	117,959,086	120,880,934	2,921,848	2.48%

FY21 Operating Budget

Cause of Change Chart

The Finance Committee not only looks to the future as it reviews the annual budget cycles and what the Town can continue to provide by way of services given available funds, but also what has taken place in the past regarding trends. To this end, it is important to understand what has transpired in the past is an important picture of the Town's finances. From the 2010 actuals to the 2021 budget, expenses are growing at a compounded annual growth rate (CAGR) of 3.0% before "adjustments" (items that materially affect comparisons), or 2.9% after "adjustments." Revenues are growing at a CAGR of 3.4%. The reason that the CAGR of revenues is slightly higher than the CAGR of expenses is primarily due to \$10.55 million of new growth that Westford has experienced since 2010. This has assisted Westford to bring forth a balanced budget to the Annual Town Meeting for the sixth consecutive year.

General Government expense is growing at a rate of 1.8% after adjustments. Public Safety growth of 3.7% is primarily a result of increased personnel and overtime, partially offset by efficiencies in both Police and Fire. Westford Public Schools and the Nashoba Tech are growing at 3.2% and 5.8%, respectively. Public Works, despite the significant increase in roadway management, is growing at 2.2%. Health and Human Services is growing at 3.9% primarily due to the increased demand for Veterans Services. The decrease in Debt Service is due to the completion of payment of prior year's bonded debt that has helped to partially offset the large increase in General Liability and Employee Benefits. Health care, retirement costs, and contributions to the Town's OPEB liability represent the largest impacts to this area.

As for revenues, the main issue is that State Aid, the second largest source of revenue for our Town, has remained virtually flat since 2010 (+0.2% increase), which puts enormous pressure on managing our expenses. Fortunately, Local Revenue sources such as the hotels and meals tax, licenses and permits, and motor vehicle excise taxes have off-set this somewhat.

We believe that this look back, as well as the look forward, helps everyone better understand and appreciate the financial pressures that our Town faces and will assist in making the budget review at the Annual Town Meeting as efficient as possible.

Compounded Annual Growth Rate (FY10 to FY21)

		DOLLARS IN 000'S				Revised	Revised	
		2010	2021	VARIANCE	CAGR	Adjustment	Variance	CAGR
EXPENSES								
General Government		\$3,580	\$4,693	\$1,113	2.5%	-\$352	\$761	1.8%
Public Safety		\$7,007	\$10,852	\$3,845	4.1%	-\$363	\$3,482	3.7%
Westford Public Schools		\$43,489	\$61,241	\$17,752	3.2%		\$17,752	3.2%
Nashoba Tech		\$582	\$1,078	\$496	5.8%		\$496	5.8%
Public Works		\$4,292	\$5,473	\$1,181	2.2%		\$1,181	2.2%
Health & Human Services		\$760	\$1,155	\$395	3.9%		\$395	3.9%
Culture and Recreation		\$1,681	\$2,087	\$406	2.0%		\$406	2.0%
Debt Service		\$9,713	\$6,077	(\$3,636)	-4.2%		-\$3,636	-4.2%
General Liability and Employee Benefits		\$9,591	\$18,731	\$8,439	6.3%		\$8,439	6.3%
Total General Fund		\$80,759	\$111,387	\$29,991	3.0%	-\$715	\$29,276	2.9%
Other Impacts to General Fund								
Net Enterprise Subsidies		\$594	\$1,084	485	5.6%		\$485	5.6%
Other		\$1,723	\$1,707	(47)	-0.1%		-\$47	-0.1%
Total		\$83,081	\$114,178	30,429	0	-\$715	\$29,714	2.9%
REVENUES								
Property Taxes (Includes New Growth)		\$55,447	\$85,136	\$29,689	4.4%		\$29,689	4.4%
State Aid		\$19,882	\$20,315	\$433	0.2%		\$433	0.2%
Local Revenue		\$6,467	\$8,631	\$1,971	2.9%		\$1,971	2.9%
Other		\$84	\$65	(\$19)	-2.5%		-\$19	-2.5%
Total		\$81,880	\$114,147	\$32,074	3.4%	\$0	\$32,074	3.4%

Note: Adjustments for: General Government are Compensation Reserves in the Personnel Budget and Finance Committee Reserves; Public Safety are police cruisers and firefighter protective clothing moving from Capital to Operating Expenses and the elimination of the fire SAFER Grant.

Revenue and Available Funds

FY21 Projected Revenue

	FY20 Budgeted Revenue	% of Tot. Rev.	FY21 Projected Revenue	% of Tot. Rev	% Change from FY20
Property Tax Revenue (residential & commercial) – Base*	\$80,762,246		\$83,900,891		2.53%
New Growth	1,069,837		1,234,704		15.41%
Sub-total: Property Tax Levy	81,832,083	64.20%	85,135,595	66.90%	4.04%
State Aid	21,693,368	17.02%	20,315,220	15.96%	-6.35%
Local Revenue	8,465,701	6.64%	8,631,439	6.78%	1.96%
Enterprise Revenue/Retained Earnings Appropriations (Water, Ambulance, Recreation, & Stormwater)	7,366,214	5.78%	7,757,580	6.10%	5.31%
Available Funds (Debt Exclusion offsets, Overlay Surplus, Community Preservation funds, Wetland fees, etc.)	4,617,650	3.62%	2,402,990	1.89%	-47.96%
Appropriations from Free Cash (estimated)	3,498,709	2.74%	3,021,743	2.37%	-13.63%
Total Revenue	\$127,473,725	100.00%	\$127,264,567	100.00%	-0.16%
Free Cash (savings) applied to Balance Budget (to be applied at Fall Special Town Meeting)	0	0.00%	0	0.00%	
Total Outlay	\$127,473,725	100.00%	\$127,264,567	100.00%	-0.16%

**Note: The Tax Revenue Base increase of 4.04% is not the effective tax rate increase. The effective tax rate increase is projected to be 2.53% (\$83,900,891/\$81,832,083) as new growth for the upcoming budget has no impact upon the tax rate for existing taxpayers.*

Property taxes are our primary source of revenue, accounting for approximately 73% of general fund revenue. Per state law, our local property tax levy is limited to an increase of 2.5% annually.

New Growth can add additional property tax revenue dollars, but we have experienced several low to moderate years after Cornerstone Square and Princeton Properties were completed. However, there are several developments scheduled to be completed in time to be added to the FY21 new growth, including the Hanover Westford Valley project which will have 240 completed units along Route 110, the 180 units at Hanover Westford Hills which is anticipated to be completed by September 2020, the 102 units at Abbot Mill Phase II is anticipated to be completed

by December 2020, and other smaller developments. The Permitting Department and Assessor's Office developed an analysis that anticipates approximately \$1,234,704 in new growth for FY21.

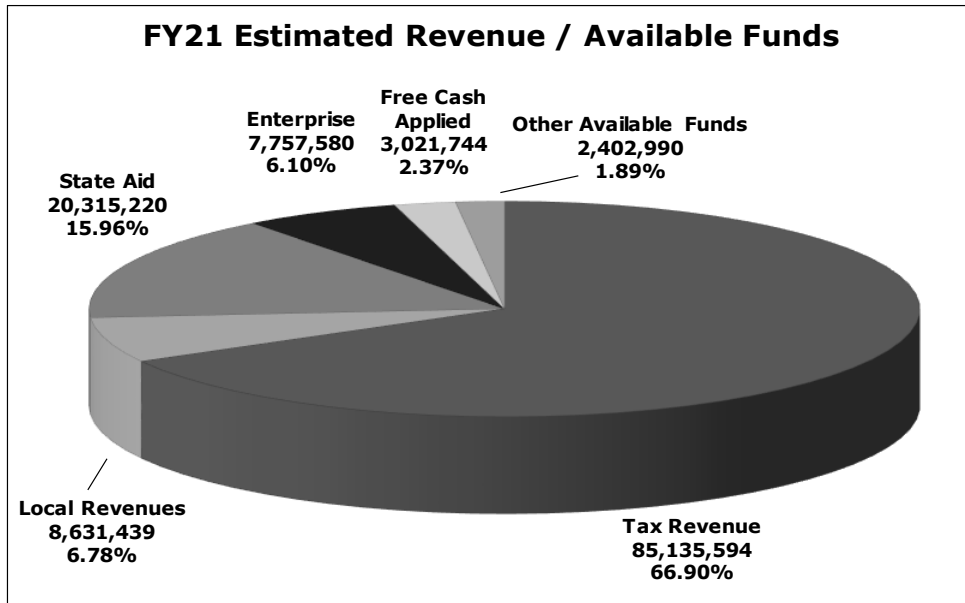
The data above concerning the state aid represents the governor's initial budget proposal from the end of January 2020. The Chapter 70 funding (for education) is proposed to increase by 0.83%, and Unrestricted Government Aid is increasing by 2.80%. The debt for the Westford Academy renovation will be paid off in FY20, so the town will no longer receive \$1,557,026 from the Massachusetts School Building Authority (MSBA) which is the main factor in the overall \$1,378,148, or 6.35%, decrease to state aid.

Local Revenue accounts (excise taxes, local options taxes, licenses & permits, fees, etc.) are expected to increase 1.96%, due primarily to an expected increase in licenses and permits and motor vehicle excise taxes as several developments are being built in town.

The enterprise revenue/retained earnings appropriation is increasing by \$391,366, or 5.31%, due to the establishment of the Stormwater Enterprise account. This amount is partially offset due to a decrease in retained earnings being applied towards capital for the Water Enterprise (\$777,078 in FY20 vs. \$155,000 in FY21) and Ambulance Enterprise (\$27,254 in FY20 vs. \$0 in FY21). At this time, the Town is subsidizing the Ambulance Enterprise \$437,078, Recreation Enterprise \$47,153, and Stormwater Enterprise \$600,000.

The amount of available funds used has decreased by \$2,214,660, or 47.96%, from \$4,617,650 in FY20 to \$2,402,990 in FY21. This amount includes \$3,000 from available funds from the Senior Center Fitness Revolving Fund to offset the FY21 Council on Aging budget, \$21,682 from the Water OPEB Fund to pay for Water Enterprise retiree health and life insurance expenses, \$258,257 from reauthorized unused capital project balances, \$30,000 from sale of cemetery lots receipts reserved for the Pine Grove Cemetery expansion design, \$50,000 from overlay surplus, \$11,701 from the Fund Balance Designated for Debt Service to offset the operating budget, and \$2,028,350 in Community Preservation funding.

The appropriation from free cash is decreasing by \$476,966, or 13.63%, from \$3,498,709 in FY20 to \$3,021,743 in FY21. This year, the town is recommending using \$1,589,743 in Free Cash to fund capital items, \$400,000 to fund the snow & ice deficit, \$270,000 to transfer to the capital stabilization fund, \$200,000 to transfer to the OPEB trust fund, \$452,000 in FY20 budget supplementals, and \$110,000 to fund ongoing perchlorate remediation expenses.



A Balanced Budget

For the sixth consecutive year, the Town Manager is presenting a balanced budget to Town Meeting without planning to use free cash to balance the budget at the Fall Special Town Meeting. Free cash is our Town's savings. Westford uses our Special Town Meeting in the fall to make the appropriate budget adjustments and to allocate free cash to balance the budget, if necessary.

Through diligent management and cost control measures by all town and school employees, we are able to closeout some appropriations at year-end (closeouts are funds budgeted but not spent by departments). These funds return to free cash, annually replenishing our reserves. Our policy has been to maintain a minimum of 5% of the general fund operating budget in reserves. The general fund consists of all of the operating budgets with the exception of Community Preservation and the enterprise accounts. General fund reserves consist of two items – free cash and the operating stabilization fund.

The 5% balance in reserves is a large factor for our positive bond rating (which guides interest rates on debt). Westford was upgraded to a AAA community by Standard & Poor's in May 2014. At the time of this printing, we project free cash and stabilization fund reserves to be 5.99% of the general fund operating budget, or \$1,115,493 over the 5% minimum recommended reserves as of July 1, 2020.

Capital Projects and Equipment

Our Town's infrastructure continues to require a significant amount of capital to preserve our assets from deteriorating. The Finance Committee advocates deliberate, and prioritized capital planning of the funds used for capital purchases and relies on the Capital Planning Committee to review capital needs for the coming year. The Capital Planning Committee uses the following guidelines to define capital: major non-recurring tangible assets or projects which cost more than

\$10,000, have a useful life of longer than five years, and are purchased or undertaken at intervals of not less than five years are considered capital items (computers and related technology and police cruisers are excluded from this definition).

The Capital Planning Committee evaluates capital requests from town and school departments each year. As it has in the past, the Capital Planning Committee compiled a list of multi-year projects from all departments, which continues to be updated each year, and prioritizes projects for funding in a particular year. For FY21, the Capital Planning Committee recommends \$1,848,000 for 19 capital purchases, of which \$1,589,743 is funded from free cash and \$258,257 is to be funded from reauthorizing previous capital appropriations that were bonded. Of the \$1,848,000, \$865,508 of the capital items relate to the Westford Public Schools and includes \$295,800 related to computers and technology, \$200,000 for a wastewater treatment tank replacement at Westford Academy, \$90,000 for a school administration building feasibility study, \$48,155 for a plow truck and the remaining \$231,553 of funds being used for facility upgrades and improvements including replacement of the Westford Academy generator, repairs to various boilers and generators, signage and bleachers at Westford Academy's Trustee Field. Other capital items for the Town include \$33,000 for an animal control vehicle, \$75,000 for the Beaver Brook Bridge project, \$36,600 for vote tabulators to be used in elections, \$150,000 for phone systems, \$90,000 for town computers and networks, \$401,000 for public safety equipment, \$30,000 for general building repairs, and \$166,892 for a police station boiler. In addition, the Capital Planning Committee is recommending the transfer \$270,000 from free cash to the capital stabilization fund to replenish the funds used for the purchase of 63 Main Street. The use of free cash to fund capital items was a recommendation made to the finance staff from Standard & Poor's. The full list of capital recommendations is outlined in Article 6.

The Capital Committee also recommends \$4,870,000 for other projects including \$680,000 recommended by the Town and School Safety Task Force for school access and communication equipment, \$3,790,000 for the Oak Hill, Plain, and Moore Road infrastructure improvements not funded by enterprise funds, and \$400,000 for a sidewalk project on Carlisle Road. The town is seeking authorization to bond these projects.

The Town is seeking approval to fund a new, 9,500 square foot municipal building in the center of town in the place of the existing old fire station. The new building would have offices for the technology, facilities, and veteran's services departments. In addition, the building would contain a 100-seat meeting room. This project would be funded by \$8,700,000 of excluded debt, which must also be approved by the town in the election held on May 5, 2020. The total cost of the project also includes \$160,000 for demolition and hazardous material abatement of the old fire station.

Additionally, the Capital Committee recommends \$7,005,000 of capital items that the town would fund from Enterprise retained earnings, the reappropriation of prior capital projects, and bonding. The water and stormwater enterprises are requesting authorization to borrow \$2,350,000 and \$2,020,000, respectively, for Oak Hill, Plain and Moore Road infrastructure improvements. In addition, the water enterprise is requesting authorization to borrow \$1,830,000 for the Kirsi Circle water main replacement. The water enterprise is also seeking to use available funds of \$115,000 for two utility trucks, \$650,000 for water filter media replacements and \$40,000 for SCADA System improvements.

FY19-FY21 Financial Summary and Reserves**Financial Summary of Expenses and Receipts**

	FY19 Budget	FY20 Budget	FY21 Projected
Operating Budget	114,361,819	117,945,274	120,880,934
Capital Plan – “Pay as You Go”	1,607,795	1,721,328	1,589,743
Total Other Articles	6,897,114	6,094,510	3,117,962
Total Other Amounts to be Raised	584,199	524,658	529,556
State and City Cherry Sheet Charges	637,606	650,955	606,372
Allow Abate & Exempt (Overlay)	501,115	537,000	540,000
Total Amount to be Raised	124,589,648	127,473,725	127,264,567
Tax Revenue	78,279,346	81,832,084	85,135,594
Local Revenue	8,280,007	8,465,701	8,631,439
State Aid	21,433,600	21,693,368	20,315,220
Free Cash – Offset Tax Rate	0	0	0
Free Cash – Appropriations From	2,915,912	3,498,709	3,021,743
Other Available Funds	5,661,970	4,617,650	2,402,990
Enterprise Revenue	8,018,813	7,366,214	7,757,580
Total Revenue	124,589,648	127,473,725	127,264,567

Westford Financial Reserves – Actual and Projected Amounts

Free Cash & Stabilization Fund Balances	FY19 Actual	FY20 Projected	FY21 Projected
Free Cash – Beginning Balance	3,916,986	3,791,681	3,519,456
Free Cash Applied	(2,915,912)	(3,498,709)	(3,021,743)
Est. Free Cash Generated	2,790,607	3,226,484	800,000
Free Cash – Ending Balance	3,791,681	3,519,456	1,297,713
Stabilization Cash Fund Balance	5,380,916	5,425,916	5,470,916
Total Cash Reserves – Ending Balance	9,172,597	8,945,372	6,768,628
Minimum Recommended Reserves - 5% of Operating Budget	5,368,853	5,576,087	5,653,136
Above (Below) Minimum Recommended Reserves	3,803,744	3,369,285	1,115,493

Department Detail — General Government

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	2,677,654	2,934,397	2,988,809	54,412	1.85%
Expenses	1,064,499	1,200,384	1,203,756	3,372	0.28%
Sub-Total	3,742,153	4,134,781	4,192,565	57,784	1.40%
Other*	84,309	359,244	500,000	140,756	39.18%
Total	3,826,462	4,494,025	4,692,565	198,540	4.42%

* Compensation and Finance Committee Reserve funds

General Government includes the following departments:

- Board of Selectmen
- Finance Department
- Treasurer/Collector
- Technology
- Conservation Commission
- Town Hall Maintenance
- Town Manager
- Town Accountant
- Legal Services
- Town Clerk
- Planning Board
- Public Building & Properties Maintenance
- Finance Committee
- Board of Assessors
- Human Resources (HR)
- Permitting Department
- Zoning Board of Appeals

The recommended FY21 Budget for General Government departments reflects the continued effort by Town Manager Jodi Ross, Finance Director Dan O'Donnell, and the town departments to run an efficient town government, operate within a balanced budget, and still meet the level of service expected by the town.

The General Government Sub-total budget reflects the regular operating budget of all General Government departments and shows an increase of \$57,784, or 1.40%, from the FY21 budget request vs. the FY20 budget. When the \$140,756, or 39.18%, net increase in the Compensation Reserve in HR and the Finance Committee Reserves are factored in, the overall General Government budget increases by \$198,540, or 4.42%.

General Government Personal Services increased collectively by \$54,412, or 1.85% vs. the FY20 budget, primarily a result of an overall increase of a 2% raise for non-union employees and 2.1% and longevity raises for some union employees. General Government expenses increased by \$3,372, or .28%, in the FY21 budget request vs. the FY20 budget. The increases of \$37,617, or 6.75% for Technology is balanced by reductions of \$30,000, or 15.79%, for legal fees and reductions of miscellaneous expenses in other departments. The total increase in Reserves in the FY21 budget request of \$500,000 vs. the FY20 budget of \$357,244 is somewhat misleading because it compares the gross amounts of reserves budgeted in FY21 vs. the net reserve amounts in FY20, which reflects known transfers out from these accounts in FY20. There are two reserve accounts within the General Government category:

- **Compensation Reserve - Human Resources Department:** For budgeting purposes, each year the Town Manager makes an assessment of how much to budget in the Compensation Reserve based on the number of union contracts due to expire that year,

the number and compensation level of employees effected and any plans for increasing the compensation of non-union employees. As contracts are settled and raises in compensation implemented, each department's Personal Services category increases while the corresponding dollar amounts are reduced in the Compensation Reserve account within the HR department.

- **Finance Committee Reserve:** Each year an amount is budgeted to cover potential emergency and unanticipated expenses. When a department faces an unanticipated or emergency expense it cannot cover with funds within its budget, it presents its request for funding to the Finance Committee. If approved the expense is shown in the department incurring the expense and the Finance Committee Reserve is reduced accordingly. Disbursements in FY20 from the Finance Committee Reserve fund totaled \$15,292 and are listed on page 45.

Department Detail - Public Safety

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase	% Increase
Personal Services	8,996,206	9,577,860	9,839,772	261,912	2.73%
Expenses	999,344	1,010,345	1,012,130	1,785	0.18%
Total	9,995,549	10,588,205	10,851,902	263,697	2.49%

The Public Safety section of the budget includes the following departments:

- Police Department
- Building Department
- Animal Control
- Public Safety Communications
- Sealer of Weights & Measures
- Tree Warden
- Fire Department
- Emergency Management

Police Department

The Police Department budget is recommended to increase by \$181,532, or 3.26%, from \$5,568,568 in FY20 to \$5,750,100 in FY21. A recommended budget increase in Personal Services of \$178,393, or 3.55%, from 5,026,637 in FY20 to \$5,205,030 in FY21 is due to increased costs related to the addition of one patrolman position, which will be funded for half the fiscal year. This will achieve the objectives set forth in the 2017 staffing study. The 26.32% increase in compensation for Captains and Lieutenants and the corresponding decrease in the Quinn Bill line item reflect the gradual transfer, begun in FY19 with patrolmen, of the conversion of Quinn Bill education incentives to compensation. A \$3,139 increase, or 0.58%, is recommend in Expenses from \$541,931 in FY20 to \$545,070 in FY21. This is the result of costs associated with building and maintenance, and expenses related to firearms training and defensive tactics, involving the purchase of equipment.

Public Safety Communications

The Public Safety Communications Department budget is recommended to increase by \$18,491, or 2.16%, from \$855,990 in FY20 to \$874,481 in FY21. All public safety calls (9-1-1, emergency, routine and business) are now received and processed at this central location. The department operates on a 24/7 basis. Personal Services are budgeted for an increase of \$10,230, or 1.25%, from \$815,897 in FY20 to \$826,127 in FY21. This is primarily due to added overtime costs. Expenses are budgeted to increase by \$8,261 or 20.6% from \$40,093 in FY20 to \$48,354 in FY21 due to a change to the Radio Services Contract, which now covers double the equipment because of the addition of the fire department's radio equipment and infrastructure.

Fire Department

The Fire Department budget is recommended to increase by \$64,037, or 1.77%, from \$3,622,268 in FY20 to \$3,686,305 in FY21. Personal Services have increased by \$67,497, or 2.07%, from 3,263,612 in FY20 to 3,331,109 in FY21. These costs are related to the addition of one paramedic position, overtime for backfills, and uniform allowances. There is a recommended decrease in Expenses of \$3,460, or 0.96%, from \$358,656 in FY20 to \$355,196 in FY21.

Building Department

The Building Department Budget is recommended to increase \$19,323, or 4.63%, from \$417,763 in FY20 to \$437,086 in FY21. Personal Services are budgeted to increase by \$19,733, or 4.95%, from \$398,298 in FY20 to \$418,031 in FY21. Coverage for full time inspectors was increased due to inspectors receiving vacation, sick time and personal leave. Expenses will decrease by \$410, or 2.11%, from \$19,465 in FY20 to \$19,055 in FY21.

Sealer of Weights and Measures

The Sealer of Weights and Measures budget remains consistent from FY20 to FY21 at \$3,000 for contracted services.

Emergency Management

The Emergency Management budget is recommended to decrease by \$1,770, or 13.25%, from \$13,360 in FY20 to \$11,590 in FY21. Personal services have increased by \$180, or 2.01%, from \$8,960 in FY20 to \$9,140 in FY21 due to an increase in non-union COLA. However, Expenses have been reduced by \$1,950, or 44.32%, from \$4,400 in FY20 to \$2,450 in FY21.

Animal Control

The Animal Control budget is recommended to decrease by \$17,961 from \$70,036, or 25.65%, in FY20 to \$52,075 in FY21. Personal services have decreased by \$14,166, or 22.76% from \$62,236 in FY20 to \$48,070 in FY21. Expenses have decreased by \$3,795, or 48.65%, from \$7,800 in FY20 to \$4,005 in FY21. These reductions were due to budgetary constraints.

Tree Warden

The Tree Warden is responsible for the care of public shade trees along the Town's ways and public areas. This work is managed by the Highway Department but budgeted separately. Work is generally performed through contracted services with backup from the Highway Department. The FY20 budget recommends an increase of \$45, or 0.12%, from \$37,220 in FY20 to \$37,265 in FY21. The increase is related to a 2.03% increase in the stipend for the Tree Warden from \$2,220 in FY20 to 2,265 in FY21. Expenses remain stable as the town maintains an annual \$35,000 service contract.

Department Detail - Education: Westford Public Schools & Nashoba Valley Technical High School

State law dictates that Town Meeting may vote only upon the total amount of the School Department's operating budget. Town Meeting can amend the total amount allocated to the School Department, but only the School Committee has the authority to direct how the funds will be spent.

The Education Budget includes funding for the Westford Public Schools and the Town of Westford's share of funding for the Nashoba Valley Technical High School (Nashoba Tech or NVTHS), a regional school serving eight area communities.

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase	% Increase
Westford Public Schools	57,990,048	59,626,571	61,241,359	1,614,788	2.71%
Nashoba Tech	828,888	1,000,697	1,078,168	77,471	7.74%
Total	58,818,936	60,627,268	62,319,527	1,692,259	2.79%

Westford Public Schools

For FY21, the Town Manager and Finance Committee recommend the Westford Public Schools' budget of \$61,241,359. This is an increase of \$1,614,788, or 2.71%, over the FY20 budget of \$59,626,571. This includes \$137,250 additional FY21 Chapter 70 funds from the state and \$46,500 for new stormwater management expenses.

Differing from past practice, this year the School Committee requested that the Superintendent of Schools prepare the FY21 preliminary budget to meet the FY21 funding allocation from the Town Manager. Major factors affecting the budget include student enrollment projections, contract and other salary increases (steps, degree increments, etc.), inflationary and contractual increases in certain expense accounts (transportation for example), increases in Special Education tuition costs, transportation and contracted services, anticipated savings from staff turnover, utility expenses, and other factors. A significant factor in FY21 is reflected in the compensation reserve fund, budgeting for four collective bargaining contracts currently still under negotiation (teachers, curriculum coordinators/team leaders, nurses, and reading & math interventionists).

Major Changes in FY21 Budget:

Change	Grade Level	Rationale	Amount
Enrollment			
4.0 Elementary teachers	Gr K-5	Reduce staff to reflect enrollment decreases.	-\$234,000
0.8 Elementary PE/Wellness teacher	Gr K-5	Reduce staff to reflect enrollment decreases.	-\$24,750
0.4 Elementary Music teacher	Gr K-5	Reduce staff to reflect enrollment decreases.	-\$21,600
2.0 Middle School teachers (1 mini team at Blanchard)	Gr 6-8	Reduce staff to reflect enrollment decreases.	-\$108,000
1.0 Middle School World Language (Spanish) teacher	Gr 6-8	Reduce staff to reflect enrollment decreases.	-\$54,000
0.6 High School English teacher	Gr 9-12	Reduce staff to reflect enrollment decreases.	-\$32,400
0.6 High School PE teacher	Gr 9-12	Reduce staff to reflect enrollment decreases.	-\$32,400
Reduced per pupil supplies	District-wide	Reduce supplies to reflect enrollment decreases.	-\$22,400
Reorganization			
Reduce 1 preschool nurse & preschool stipends	Preschool	Move remaining preschool classes from Millennium to K-2 schools.	-\$41,000
Eliminate middle school facilities assistant	Gr 6-8	Duties to be absorbed by the School Facilities Department	-\$40,000
Assistant Principals/Student Support Leaders at each elementary school	Gr K-5	Combine 3 Elementary Assistant Principal positions and 3 Elementary Student Support Leaders positions into 6 Elementary Assistant Principal/Student Support Leader positions.	\$0
Reconfigure Director of Student Information to Data Specialist/Registrar	District-wide	Based on benchmarking other districts with similar data specialist positions.	-\$20,000

Westford FY21 Finance Committee Report

Adjust Services/ Programs			
Reduce 1.0 maintenance staff to 0.5 FTE	District-wide	Reduce costs.	-\$39,000
Reduce 3.0 Digital Learning Specialists	Gr 6-12	Will not fill 2 middle school Digital Learning Specialists (DLS) who are retiring. Reduce 1 of the 2 High School DLS's.	-\$156,000
Supplement teacher salaries with School Choice funds	District-wide	In additional to annual offset of \$195,000 School Choice for teacher salaries, use additional \$110,805 School Choice funds to offset salaries.	-\$305,805
New fees	District-wide	Offset general funds budget from fee-accounts.	-\$250,000

State Function Budget Categories

The School Department Budget is organized by categories established by the state for standardized financial reporting to the state. The following table shows a comparison of the FY19 Actual, FY20 Budget and FY21 Recommended School budgets.

		2019	2020	2021	FY20-21	FY20-21
		Actual	Budget	Budget	\$ Variance	% Variance
FUNC	DESCRIPTION					
1110	SCHOOL COMMITTEE	10,155	7,930	7,630	(300)	-3.8%
1210	SUPERINTENDENT OF SCHOOLS	305,395	318,387	320,506	2,119	0.7%
1220	ASSISTANT SUPERINTENDENT	225,588	229,470	231,534	2,064	0.9%
1410	BUSINESS OFFICE	459,220	469,193	480,192	10,999	2.3%
1420	HUMAN RESOURCES & COMP RESERVE	197,190	441,228	1,737,809	1,296,581	293.9%
1430	LEGAL SERVICES	57,140	61,382	65,000	3,618	5.9%
1450	INFORMATION MGT/TECHNOLOGY	288,279	295,297	268,047	(27,250)	-9.2%
2110	CURRICULUM DIRECTORS	452,117	466,694	480,355	13,661	2.9%
2210	SCHOOL LEADERSHIP - BUILDINGS	2,884,182	2,970,388	3,029,588	59,200	2.0%
2250	NON-INSTR BUILDING TECH	40,609	40,280	42,430	2,150	5.3%
2305	CLASSROOM TEACHERS	25,691,619	26,115,127	24,771,311	(1,343,816)	-5.1%
2310	TEACHER SPECIALISTS	4,764,151	5,218,888	5,238,842	19,954	0.4%
2315	INSTRUCTIONAL COORD/TEACHERS	538,738	579,401	576,527	(2,874)	-0.5%

Westford FY21 Finance Committee Report

2320	MEDICAL/THERAPEUTIC SERVICES	1,423,395	1,343,910	1,426,701	82,791	6.2%
2325	TEACHER SUBSTITUTES	536,721	476,936	467,226	(9,710)	-2.0%
2330	INSTRUCTIONAL ASSISTANTS	3,001,554	3,097,327	3,257,666	160,339	5.2%
2340	LIBRARY/MEDIA CENTER	748,200	786,323	735,414	(50,909)	-6.5%
2355	SUBSTITUTES FOR PROF DEV	10,650	24,000	15,500	(8,500)	-35.4%
2357	PROFESSIONAL DEVELOPMENT	458,094	625,384	612,796	(12,588)	-2.0%
2410	TEXTBOOKS & RELATED MEDIA	132,602	155,989	94,850	(61,139)	-39.2%
2415	LIBRARY INSTRUCTIONAL	43,828	43,800	31,000	(12,800)	-29.2%
2420	INSTRUCTIONAL EQUIPMENT	27,397	25,470	22,000	(3,470)	-13.6%
2430	GENERAL INSTRUCTIONAL	423,217	475,145	442,209	(32,936)	-6.9%
2440	OTHER INSTRUCTIONAL SERVICES	45,132	79,400	76,900	(2,500)	-3.1%
2451	CLASSROOM INSTRUCT TECH	57,412	70,300	60,600	(9,700)	-13.8%
2453	LIBRARY INSTRUCTIONAL	-	2,400	-	(2,400)	-100.0%
2455	INSTRUCTIONAL SOFTWARE	125,651	143,090	248,880	105,790	73.9%
2710	GUIDANCE & ADJUSTMENT	2,085,875	2,266,945	2,286,148	19,203	0.8%
2720	TESTING & ASSESSMENT	30,765	34,280	25,400	(8,880)	-25.9%
2800	PSYCHOLOGICAL SERVICES	337,834	334,662	342,379	7,717	2.3%
3100	PARENT LIAISON SERVICES	4,086	2,000	5,000	3,000	150.0%
3200	MEDICAL/HEALTH SERVICES	735,064	789,899	799,742	9,843	1.2%
3300	TRANSPORTATION SERVICES	2,808,988	2,957,183	3,273,415	316,232	10.7%
3400	FOOD SERVICES	673	-	500	500	0.0%
3510	ATHLETICS	518,042	512,412	431,003	(81,409)	-15.9%
3520	OTHER STUDENT ACTIVITIES	189,711	145,762	133,573	(12,189)	-8.4%
3600	SCHOOL SECURITY	77,524	73,500	73,500	-	0.0%
4110	CUSTODIAL SERVICES	1,908,854	1,891,561	1,937,910	46,349	2.5%
4120	HEATING OF BUILDINGS	565,523	557,900	611,500	53,600	9.6%
4130	UTILITY SERVICES	702,884	811,700	824,187	12,487	1.5%
4210	MAINTENANCE OF GROUNDS	99,209	73,600	73,600	-	0.0%
4220	MAINTENANCE OF BUILDINGS	1,189,892	877,821	917,516	39,695	4.5%
4225	BUILDING SECURITY	128,363	98,000	98,000	-	0.0%
4230	MAINTENANCE OF EQUIPMENT	82,732	100,994	92,750	(8,244)	-8.2%
4400	NETWORKING & TELECOM	112,599	122,660	128,000	5,340	4.4%

Westford FY21 Finance Committee Report

4450	TECHNOLOGY MAINTENANCE	365,984	417,926	421,656	3,730	0.9%
5150	EMPLOYEE SEPARATION COSTS	53,174	50,000	50,000	-	0.0%
5260	NON-EMPLOYEE INSURANCE	4,361	6,000	6,000	-	0.0%
5300	RENTAL/LEASE OF EQUIPMENT	130,653	145,200	143,750	(1,450)	-1.0%
6200	CIVIC ACTIVITIES	3,030	4,000	4,000	-	0.0%
7300	FIXED ASSETS	48,395	-	-	-	0.0%
9000	TUITIONS	2,857,598	2,789,427	3,820,317	1,030,890	37.0%
FY21 SCHOOL COMMITTEE BUDGET		57,990,048	59,626,571	61,241,359	1,614,788	2.7%

System-wide Enrollment & Staffing

Over the past few years, system-wide enrollment showed a declining trend. Staffing has been reduced at the elementary level over the last several years in response to a slow decline in elementary enrollment. This decline is offset by growth our students' support needs. The School Committee's pupil/teacher ratio guidelines (Grades K-5 average 22:1 and grades 6-12 average 25:1) continue to guide staffing determination.

Staffing in the WPS is adjusted to reflect the continuing and emerging educational and developmental needs of all students.

School Year		Total Enrollment	Total Staffing FTE		
			General Fund	Grant/Other Funds	Total
FY17-18	Actual	5,093	696.0	96.0	792.0
FY18-19	Actual	5,095	698.4	93.2	791.6
FY19-20	Actual	4,971	687.4	93.2	780.6
FY20-21	Projected	4,886	679.5	93.2	772.7

Nashoba Valley Technical High School

Nashoba Valley Technical High School is a regional technical school serving eight communities in the area: Ayer, Chelmsford, Groton, Littleton, Pepperell, Shirley, Townsend, and Westford. Budget costs are allocated among the eight towns based on enrollments from each town as of October 1 of the previous year, taking into account a total "Minimum Contribution" factor calculated by the state each year, and other budget items for transportation, capital equipment, and debt service. Typically, the "Minimum Contribution" total rises somewhat each year. It applies to all regional school districts in the state and is a formula measure taking into account enrollment distribution, town property valuations, and a number of other factors.

Enrollments

The following chart shows a four-year history of the Westford's student enrollment at Nashoba Tech, along with the assessment:

	FY17-18 Actual	FY18-19 Actual	FY19-FY20 Actual	FY20-FY21 Projected
Student	49	56	64	64
Assessment	\$706,472	\$828,888	\$1,000,697	\$1,078,168

Budget Changes

The total FY21 budget for Nashoba Tech increased by \$698,139, or 3.26%, due to increases to instructional services, operations and Maintenance, debt service, health insurance, and employer retirement contributions. Also, Nashoba Tech received a minimal projected Chapter 70 state aid increase of \$26,010 or 0.52% over the previous fiscal year. Town assessments for each fiscal year are calculated based on the October 1 enrollment of the preceding year. Due to the increase the increase to the total FY21 Nashoba Tech. budget, Westford's assessment from FY20 to FY21 has increased \$77,471, or 7.74%, from \$1,000,697 to 1,078,168.

The FY21 budget presentation can be found at:

https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/588863/NT_2020_Budget_Book_2-13-2020.pdf

Department Detail— Public Works

The overall DPW budget is shown below. The Water Enterprise and Stormwater Enterprise budgets are shown along with other enterprise budgets in later sections of this report.

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal Services	1,977,548	1,947,654	2,147,882	200,228	10.28%
Expenses	3,502,065	3,427,607	3,325,270	(102,337)	(2.99%)
Total	5,479,613	5,375,261	5,473,152	97,891	1.82%

Public Works includes:

- Department of Public Works
- Snow & Ice
- Recycling
- Wastewater Treatment Management
- Engineering Department
- Street Lights
- Solid Waste
- Highway Department
- Stormwater Management
- Cemetery

Department of Public Works

The newly formed Public Works Department (DPW) will provide executive and administrative support and oversight to the Highway Department, Engineering Department, Water Enterprise

(WE) and Stormwater Enterprise (SM). The chart below shows the proposed personnel changes needed to establish the DPW as well as the associated funding applications.

<u>Current Budget</u>				<u>DPW Budget</u>			
<u>Position</u>	<u>GF%</u>	<u>WE%</u>	<u>SM%</u>	<u>Position</u>	<u>GF%</u>	<u>WE%</u>	<u>SM%</u>
Water Supt.		95%	5%	DPW Director	35%	50%	15%
Water Bus Mgr.		95%	5%	Water Supt			100%
Highway Bus Mgr.	100%			DPW Bus Mgr.	35%	50%	15%
Water Admin Asst.		100%		DPW Office Mgr.		45%	50%
				DPW Admin Asst.		45%	50%

Personal services and expenses are budgeted at \$307,804 and \$500, respectively, in FY21.

Engineering Department

The Engineering Department provides engineering and design services to other Town Departments including the Highway Department, Planning Department, Conservation Commission, Parks Department, Water and Stormwater Enterprises. The Engineering Department requests a budget of \$221,671 for FY21. This reflects decreases of \$36,759 and \$1,000 in personal services and expenses, respectively, or 14.55% in total below the FY20 budget of \$259,430. These decreases are the result of moving the Project Inspector/ Facilities Technician to the Stormwater Enterprise and a reduction of expenses based on actual expenditures in previous years.

Highway Department

The Highway Department provides maintenance and improvements to approximately 153 miles of town roads. Other responsibilities include maintenance of town equipment, traffic lines, installation of traffic and street signs, brush control along roadways, street cleaning, catch basins and stormwater drainage cleaning, drainage systems, snow and ice control, maintaining nine town owned bridges and three dams. Some of these responsibilities are shared with the Stormwater Enterprise Fund. The Highway Department also works as an agent of the Tree Warden, maintaining all shade trees within the town's right of ways.

The Highway Department requests a budget of \$2,575,722 for FY21. This represents a decrease of \$186,010, or 6.74%, from the FY20 budget of \$2,761,732. The overall Personal Services line item was reduced by \$71,244. The following expenses, totaling \$85,266, were transferred to the Stormwater Enterprise Fund: Special Details \$11,000; Vehicle Maintenance \$28,806; Equipment Maintenance \$1,260; Drainage Maintenance \$34,000; Contracted Services \$8,000; Diesel Fuel/Gas \$2,200.

The Snow and Ice budget is level funded in FY21 at \$400,000. The Town is allowed by State Law to overspend this account and is normally reimbursed through an appropriation of free cash at the Annual Town Meeting. If a state of emergency is declared, the town can petition the state and federal government for funding.

The Street Lights budget is level funded in FY21 at \$114,500.

Stormwater Management

The Stormwater Management budget was transferred to Stormwater Enterprise. There was \$48,000 in the FY20 budget.

Recycling

The Westford Recycling Commission oversees recycling efforts within the Town. This includes increasing awareness of the financial and environmental impacts of recycling, providing opportunities for non-curbide recycling, educating residents on options to reduce, reuse, repurpose and recycle, and implementing programs that encourage diversion from the trash. The Recycling Commission requests a budget of \$723,812 for FY21. This represents a budget increase of \$28,208, or 4.06%, over the FY20 budget of \$695,604. Most of this increase is driven by the rising costs of curbside recycling which in turn is driven by decreasing demand for recycled materials. This FY21 budget request will pay for the Town's contract with Waste Management to collect recyclables.

Solid Waste

The Solid Waste Budget accounts for the cost of collection of the town's trash by Acme Waste Services of \$688,000, NESWC tipping fees of \$571,905 and landfill monitoring services of \$11,500. The budget request for FY21 is \$1,271,405. This represents an increase of \$32,405 or 2.62% over the FY20 of \$1,239,000. Most of this is due to an increase in tipping fees and curbside collection.

Wastewater Treatment Management

Wastewater Treatment Management was consolidated in FY14 to provide centralized management and responsibility for the School wastewater treatment plants. These wastewater treatment plants also service other Town facilities. The Water Enterprise requests a budget of \$238,648 for these services in FY21. This represents a decrease of \$567, or 0.24%, below the FY20 of \$239,215. This is simply the sum of all increases and decreases across all 26 expense accounts with decreases in 16 of the 26 accounts.

Cemetery

The Cemetery Department operates, maintains and preserves six cemeteries within the Town of Westford: Fairview, Hillside, Pine Grove, Westlawn, Wright and the Pioneer burial ground. Administrative management and oversight of the Cemetery Department is now accomplished by the Director of Parks, Recreations and Cemetery.

The requested FY21 budget for the Cemetery Department is increasing by \$1,310, or 0.99%, from \$132,280 in FY20 to \$133,590 in FY21. Personal Services is increasing by \$427, or .48%, due to a 5.91% increase for a Senior Assistant balanced by a reduction in seasonal staff. For expenses, significant increases in water costs and vehicle maintenance were counterbalanced by reductions in grounds and equipment maintenance resulting in an increase of \$883, or 2.37%.

Department Detail – Health and Human Services

	FY19 Actual	FY20 Budget	FY21 TMR	(Decrease)	(Decrease)
Personal Services	924,296	961,964	944,830	(17,134)	(1.78%)
Expenses	170,365	212,683	210,080	(2,603)	(1.22%)
Total	1,094,662	1,174,647	1,154,910	(19,737)	(1.68%)

Health & Human Services includes:

- Board of Health
- Council on Aging
- Veteran's Services

Note: In previous years, Cameron Senior Center was a separate budget. It is now included in the Council on Aging budget.

Board of Health – (BOH)

The FY21 BOH budget is recommended to decrease \$36,100, or 7.45%, from \$484,684 in FY20 to \$448,584 in FY21. The FY21 BOH personal services budget is recommended to decrease \$31,650, or 6.99%, from \$453,054 in FY20 to \$421,404 in FY21. The decrease is due to a reduction in the Substance Abuse Coordinator position due to budget constraints. The recommended expense budget is decreased by \$4,450, or 14.07%, from FY20 to FY21. Reductions were made in vehicle maintenance, laboratory services, and printing services to match FY19 actual spending. As always, the cost of the flu clinics operated by the BOH is reimbursed through medical insurance, which is deposited to the Clinical Services Revolving Fund and available for the purchase of vaccines for the next year.

Council on Aging – (COA)

The COA budget, which now includes the Cameron Senior Center, is recommended to increase \$1,169, or 0.21%, from \$547,419 in FY20 to \$548,588 in FY21. Participation at the Cameron Senior Center continues to increase as Westford's population ages.

The personal services recommended budget for the COA has an increase of \$13,022, or 3.00%, from \$434,566 for FY20 to \$447,588 for FY21. The operating expense budget for the COA has decreased \$11,853, or 10.50%, from the FY20 budget of \$112,853 to the FY21 recommended budget of \$101,000. Reductions were made in building maintenance services, office supplies, and bottled water.

Veteran's Services

The FY21 Veteran's Services budget is recommended to increase \$15,194, or 10.66%, from \$142,544 in FY20 to \$157,738 in FY21. The Veterans Services personal services budget is recommended to increase by \$1,494, or 2.01%, from \$74,344 for the FY20 budget to \$75,838 in FY21 budget. Budgeted operating expenses increased \$13,700, or 20.09%, from \$68,200 for the FY20 budget to \$81,900 for the FY21 budget, primarily due to an increase in the Veteran's Services line item. The number of veteran's benefit recipients fluctuates between 8 to 12 recipients. The Town continues to receive the maximum state reimbursement of 75% for all cash aid provided to veterans.

Department Detail — Culture and Recreation

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,479,898	1,576,576	1,634,940	58,364	3.70%
Expenses	457,850	469,426	451,631	(17,795)	(3.79%)
Total	1,937,748	2,046,002	2,086,571	40,569	1.98%

Culture & Recreation includes:

- J.V. Fletcher Library
- Historical Commission
- Parks & Grounds
- Land Management

J.V. Fletcher Library

In part, the Library's Mission Statement states that it serves as a "progressive responsive community resource, dedicated to the informational, cultural, educational and technological needs of its patrons".

The Library budget increased by \$33,633, or 1.97%, from \$1,711,338 in FY20 to \$1,744,971 in FY21.

The personal services budget for the library has an increase of \$39,369, or 2.91%, from \$1,352,552 for FY20 to \$1,391,921 for FY21. Exempt and non-union Management Personnel line items are increased by 2% per Budget direction, with hourly workers calculated for 52.2 weeks of service. All CWA Personnel line items reflect the wage adjustments, stipends, compensation and settlement of the CWA bargaining unit contract. The Library Assistants line item reflects the impact of recent retirements or resignations of long-term staff being replaced at a lower entry step. Longevity payouts reflect the retention of other long-term staff.

The operating expense budget for the library has decreased \$5,736, or 1.60%, from the FY20 budget of \$358,786 to the FY21 recommended budget of \$353,050. The 15% for BOOKS is based upon the new State formula, and includes offsets from FRIENDS, GIFTS and TRUST FUNDS. Utility projections reflect both the town-wide bidding and FY19 Actuals with heat and electricity calculated at a higher unit rate and continue to see the savings of replaced LED lighting, ballasts, and the application of solar credits. The Membership Formula cost for MVLC is anticipated to increase in FY21 and will be supplemented by Library State Aid payments. The majority of operational line items reflect FY19 Actual expenses.

Parks and Grounds

The mission of the Parks and Grounds Department is to ensure all parks and grounds maintenance services are appropriate, cost-effective, and of the highest quality, while preserving and enhancing Westford's active and passive recreation areas.

The Parks and Grounds budget is increasing by \$10,086, or 3.63%, from \$277,514 in FY20 to \$287,600 in FY21.

The personal services recommended budget has an increase of \$18,995, or 8.48%, from \$224,024 for FY20 to \$243,019 for FY21. The Parks and Grounds employees are shared with the Highway Department to assist with snow, ice, and storm related events. Salaries are reflected in both budgets; 58% in Parks and 42% in Highway. The Parks and Grounds budget is partially supplemented via a 53E 1/2 Maintenance Revolving Account that receives user fees associated with groups and organizations that utilize our athletic facilities.

The operating expense budget has decreased \$8,909, or 16.66%, from \$53,490 in FY20 to \$44,581 in FY21. The FY21 budget includes funding to fill a vacancy that was not backfilled when the previous employee retired. The Town Manager is recommending filling a full-time position that will restore a portion of this vacancy. That position would be split between Parks & Grounds (25%), Highway (25%), and Stormwater (50%). The small increase in longevity is due to union contract requirements. The increase in overtime is based on the FY actual expenditure for this line. Since FY19, the Director, Assistant Director, and Office Manager expenses are eliminated from the Parks and Ground budget. These salaries are now captured in the Recreation Enterprise Budget and partial offset via a reduction in Direct/Indirect charges assessed to the Recreation Enterprise budget.

Land Management

This budget supports properties managed by the Conservation Department and Conservation Commission which are dedicated to maintaining buildings and facilities at the East Boston Camps on the Stony Brook Conservation land as well as the farm stand at Hills Orchard and managing the Day Field for agricultural purposes.

The FY21 budget proposes an increase for a seasonal position to act as a Ranger/Land Manager and patrol conservation areas during the summer and assist with land management. However, due to budget constraints, the request was not recommended. Other increases are to cover actual costs. The \$1,700, or 4.2%, increase to expenses from \$40,500 in FY20 to \$42,200 in FY21 is to cover actual costs.

Historical Commission

The Westford Historical Commission is chartered with the preservation, protection and development of the historical and archaeological assets of the town.

The FY21 Historical Commission budget reflects a \$4,850, or 29.13%, overall decrease from \$16,650 in FY20 to \$11,800 in FY21. One of the goals is to address the building maintenance needs of the cottage located at 4 Boston Road with the help of the Facilities Director.

Department Detail — Debt Service

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Exempt	5,883,795	5,973,188	4,510,020	(1,463,168)	(24.50%)
Non-Exempt	918,000	1,391,507	1,526,930	135,423	9.73%
Short Term					
Interest	69,930	122,231	40,000	(82,231)	(67.28%)
Total	6,871,725	7,486,926	6,076,950	(1,409,976)	(18.83%)

At times the Town borrows money to pay for large capital items and/or projects. Capital needs can be funded through the Operating Budget as part of the Capital budget (commonly called "pay-as-you-go"), through bonding under the levy known as Non-Excluded debt (also called Non-Exempt) or through Excluded (also called Exempt) debt which must be authorized by a vote by Westford residents to pay outside the Prop 2 ½ levy limit. A Capital Exclusion could also be authorized by Westford residents to raise funds outside the limits of Prop 2 ½ to raise the funds for an item in one year. The Town's Capital Planning Committee reviews all departmental requests and presents a prioritized list to the Town Manager. Through the budget process a plan is established to determine how each capital item will be funded while adhering to the Board of Selectmen Budget Policy.

In 2015, the Town authorized \$11,772,000 in borrowing for a new fire station to be located on Boston Road. Voters approved a debt exclusion for this project, which means that taxes will be raised throughout the life of the loan to pay the annual debt service. Construction for the new fire station began in 2017. In January 2018, we bonded the first \$10,000,000. The Westford Academy is paid off in FY20, and the Middle School and Elementary School loans will be paid in full in FY23. To manage the increase in the tax rate due to the new fire station loan coming on in FY19, we asked our financial advisor to create a repayment plan that would smooth out the tax rate as much as possible. The Town was able to structure the debt with lower principal payments in the first five years and higher principal payments in the middle years of the loan. By structuring the loan in this way, the Town was able to prevent a large spike in the tax rate, and we made sure that the resulting interest costs over the life of the loan would not exceed that of a traditional, level debt payment schedule. Excluded debt made up 59 cents of the tax rate in 2020 and the Town is estimating that it will make up 60 cents in FY21.

The tables below show the total Principal and Interest payments for FY20 and FY21, and the year of expiration for the loan, for the Excluded and Non-Excluded items that have been approved by previous voters. These payments are included in the Town's Operating Budget within the Debt Service line on the budget. Also, included in the budget are estimated debt service amounts for items passed by Town Meetings in the past few years that have not yet been bonded.

General Fund Excluded	Year of Loan Expiration	2020	2021
General Fund Excluded Debt - Permanently Bonded			
Elementary School Construction	2023	1,631,125	1,624,725
Middle School Construction	2023	1,558,145	1,544,895
Highway Garage Construction - Refunding	2024	540,400	510,400
Academy Refunding 1	2020	1,346,800	-
Senior Center	2030	266,100	256,600
Fire Station Bond #1 10,000,000	2038	595,000	500,500
Fire Station Bond #2 800,000	2038	12,013	72,900
Total GF Excluded Debt - Permanently Bonded		<u>5,949,583</u>	<u>4,510,020</u>

General Fund Non Excluded	Year of Loan Expiration	2020	2021
General Fund Non-Excl Debt - Permanently Bonded			
Title Five T5 97-2020	2020	4,014	-
Rte. 40 Water Main DW 08-16	2031	13,931	13,913
Town Hall Gen Fund Share-Refunded	2030	93,240	92,283
Contract 1 DWS 09-07 Town Share	2031	47,295	47,238
Abbott Elevator	2023	48,600	47,700
Police Base Radio	2022	21,200	20,800
Abbot Boiler #1 ATM 3/2012	2022	10,600	10,400
Fire Truck	2024	60,400	59,300
WA Bleachers	2024	60,500	59,400
Dump Truck	2024	21,900	18,275
Dispatch Center \$1,029,000	2037	75,713	74,063
Day & Robinson Windows #1 \$2M	2037	140,450	137,450
Main Street Reconstruction \$1.895M	2029	305,849	157,541
Fire Truck \$615 auth	2028	100,143	88,800
Plain Rd Sidewalks	2029	86,976	75,750
WA Waste Water Upgrade	2029	78,481	68,950
Day & Robinson Windows #2 \$435K	2034	38,440	45,288
Roudenbush Renovation Town Share	2039	31,326	41,728
Roadway Bond #1	2029	97,723	111,250
Total GFNon-Excl Debt - Permanently Bonded		<u>1,336,781</u>	<u>1,170,129</u>

Westford FY21 Finance Committee Report

General Fund Non-Excl Authorized Not Yet Issued	2020	2021
Abbot Roof (After MSBA Reimb-928K + HVAC Repair 350K)		124,250
Abbot Roof Short Term Int due 9/14/2020		67,388
Roadway Improvements #2 (FY19)		60,313
Town Lighting Short Term Int due 9/14/2020		8,948
Total GFNon-Excl Authorized Not Yet Issued	-	260,899
GF Non-Excl Not Yet Authorized - Estimated		
Access Controls - School Buildings		61,000
Carlisle Road Sidewalk/Pedestrian Safety		11,000
TSSTF Communication Improvements		23,902
Total GF Non-Excl Not Yet Authorized - Estimated	-	95,902
Estimated Authorized & Unauthorized Non-Excluded Debt	1,336,781	1,526,930

Principal & Interest Outstanding

The following chart reflects the amounts of long-term debt outstanding as of June 30, 2020, including total principal outstanding and projected interest costs remaining over the life of the bonds:

Loan Category	Year of Loan Expiration	Projected Totals as of June 30, 2020		
		Principal O/S	Interest	Total
Long Term Debt – Exempt				
Elementary School Const. - Crisafulli/Miller	2023	4,470,000	371,738	4,841,738
Middle School Const. - Stony Brook	2023	4,250,000	353,470	4,603,470
Highway Garage Const. Refunding	2024	1,520,000	65,200	1,585,200
Senior Center Construction	2030	1,930,000	319,075	2,249,075
Boston Road Fire Station #1	2038	9,610,000	2,489,500	12,099,500
Boston Road Fire Station #2	2038	800,000	210,375	1,010,375
Long Term Debt - Exempt Total		22,580,000	3,809,358	26,389,358
Long Term Debt – Non-Exempt				
Police Base Radio	2020	40,000	1,200	41,200
Abbot Boiler	2023	20,000	600	20,600
Abbot Elevator	2024	135,000	5,400	140,400
W.A. Bleachers	2024	220,000	11,000	231,000
10 Wheel Dump Truck	2024	63,750	3,060	66,810
Fire Truck	2024	215,000	10,600	225,600
Fire Truck Engine 4	2028	500,000	101,500	601,500
Main St. Reconstruction	2029	1,003,205	213,850	1,217,055
Plain Road Sidewalk	2029	455,000	96,250	551,250
Roadway Bond #1	2029	685,000	143,250	828,250
W.A. Wastewater Upgrade	2029	415,000	87,150	502,150
Town Hall	2030	598,500	128,621	727,121
Rte. 40 Water Main	2031	135,265	15,411	150,676
Contract 1 DWS 09-07 Town Share	2031	459,851	52,419	512,270
Day & Robinson Windows #2	2034	405,000	92,794	497,794
Day & Robinson Windows #1	2037	1,700,000	338,700	2,038,700
Dispatch Center	2037	865,000	170,025	1,035,025
Roudenbush Renovation GF Share	2039	674,500	220,321	894,821
Long Term Debt – Non-Exempt Total		8,590,071	1,692,151	10,282,222
Total Long-Term General Fund Debt		31,170,071	5,501,509	36,671,580

Department Detail — Unclassified

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Health Insurance Middlesex Retirement Assessment	9,812,914	10,785,240	11,289,358	504,118	4.67%
Other Insurance and Benefits	4,902,690	5,153,283	5,475,502	322,219	6.25%
OPEB Trust	2,092,544	2,030,690	2,143,450	112,760	5.55%
Subtotal	1,060,115	1,011,026	1,218,957	207,931	20.57%
Subtotal	17,868,262	18,980,239	20,127,267	1,147,028	4.77%
Offsets					
Water	(454,145)	(459,080)	(575,652)	(116,572)	25.39%
Recreation	(242,283)	(109,721)	(108,049)	1,672	(1.52%)
Ambulance	(341,908)	(380,831)	(318,383)	62,448	(16.40%)
Stormwater	0	0	(393,964)	(393,964)	
Subtotal	(1,038,336)	(949,632)	(1,396,048)	(446,416)	47.01%
Total	16,829,926	18,030,607	18,731,219	700,612	3.89%

The Unclassified budget includes items that are centrally budgeted and are not allocated to individual departments. The Unclassified budget accounts for 15.50% of the total town operating budget. The percentage of this budget attributable to the schools is 61.34%; the remaining 38.66% is attributable to the town. This budget includes such line items as:

- Employee Benefits for both School and Town employees, including Health Insurance, Middlesex Retirement Assessment (except for WPS teachers who are covered by Massachusetts Teachers' Retirement System), and Employer Share of Medicare Tax;
- Workers' Compensation and Unemployment Compensation;
- Town-wide Liability and Property Insurance;
- Sick Leave and Vacation Buyback for Town employees (per various collective bargaining agreements);
- Direct and Indirect Cost offsets for the Enterprise Funds (Water, Recreation, Ambulance and Stormwater);
- Contribution to the OPEB (Other Post-Employment Benefits) Trust Fund.

For FY21, the Health Insurance budget increases by \$504,118, or 4.67%. On November 1, 2019, the town renewed its Health Insurance plan with Blue Cross Blue Shield (BCBS). The Non-Medicare plan increased 7.9%, and the Medicare supplemented plan only increased by 1.5% effective January 1, 2020.

A Health Insurance Stabilization Fund was established at the March 2014 Annual Town Meeting, which currently has a \$658,301 balance representing about 6.1% of the health insurance budget.

It is set aside to balance higher than predicted increases in health care premium rates, along with higher enrollments or retirements than planned. With this fund in place, the Town has lowered its average estimated health insurance increases from 12% to 8% each year. If a health care supplement is not needed, then the balance would carry forward to the next fiscal year.

The Middlesex Retirement System assessment increases by \$320,954, or 6.23%, continuing an annual upwards trend. At this time, the Middlesex Retirement System's debt to equity ratio is 46.40%, down from 49.27% in the previous year. Westford is scheduled to fully fund its pension obligation by 2035. There is also a small military pension assessment of \$1,783 for FY21 because the Town is responsible for the employees' share of their pension contribution while the employee is called to service.

Other Insurance and Benefits increased by \$112,760, or 5.55%, from \$5,153,283 in FY20 to \$5,475,502 in FY21 primarily due to increases in workers compensation insurance and Medicare tax increases.

At the March 2011, Annual Town Meeting, Westford established an OPEB Trust Fund (Other Post-Employment Benefits such as retiree health and life insurance, but exclusive of pensions). As of December 31, 2019, the fund balance is \$7,134,512, consisting of \$6,205,221 in the General Fund share and \$929,291 in the Water Enterprise share. The OPEB contribution increased from \$1,011,026 in FY20 to \$1,418,957 in FY21, with \$1,218,957 through the operating budget and \$200,000 funded through free cash. Westford's net OPEB liability for all retired and existing employees is approximately \$74.27 million. The Town currently funds OPEB expenses for retired employees on a pay-as-you-go basis.

Offsets are a negative amount in this budget and represent a charge back to the Enterprise Funds (Water, Recreation, Ambulance and Stormwater) for the direct and indirect costs for Town services and staff associated with operations of those funds. Direct and indirect costs include health insurance, Medicare and retirement costs, a portion of general insurance, and charges for services provided by other Town departments, such as payroll, budget and treasury. The direct and indirect costs provide a more accurate picture of the total operating costs associated with Enterprise funds.

Presently, only the Water Enterprise Fund is self-sufficient and requires no subsidy from the General Fund. This year the Recreation Enterprise Fund will receive a general fund subsidy of \$47,153, the Ambulance Enterprise Fund will receive a \$437,078 subsidy to cover all costs and Stormwater Enterprise Fund will receive \$600,000 subsidy.

The Budget Office has analyzed the Unclassified budget line items to estimate the amount of cost allocable to Town Departments and the School Department, using data such as employee counts, actual prior period cost data from insurers and other factors. Based on this analysis and before offsets, approximately 61.34%, or \$12,345,320, of unclassified budget (excluding offsets) is allocable to the School Department, and approximately 38.66%, or \$7,781,947, is allocable to Town departments.

Enterprise Funds

Westford has four enterprise funds that provide goods or services to the public for a fee that contributes to the support of the entity. A goal is for Enterprise Funds to each be self-sufficient.

- Water: established in 1992 (FY93), all expenses are covered by the water-users.
- Ambulance: established in 2004 (FY05), FY21 General Fund subsidy \$437,078.
- Recreation: established in 2008 (FY09), FY21 General Fund subsidy \$47,153.
- Stormwater: established in 2020 (FY20), FY21 General Fund subsidy \$600,000.

Department Detail — Water Enterprise Fund

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	1,160,837	1,284,233	1,219,621	(64,612)	(5.03%)
Expenses	1,508,259	1,560,244	1,682,720	122,476	7.85%
Reserve Fund		250,000	250,000	0	0.00%
Capital (Debt)	996,163	1,326,486	1,515,001	188,515	14.21%
Total	3,665,259	4,420,963	4,667,342	246,379	5.57%

All costs of the Water Enterprise are borne by the water takers; there is no subsidy and no impact on the property tax rate. The Water Enterprise budget includes a section identified as "Westford Water Long Range Plan Projections" which provides a future look at water rates. No rate increase will occur in FY21. An 8% rate increase is projected for FY 2022 which will be the first rate increase since 2009 (13 years). These projections include future capital and debt service requirements.

Anticipated FY21 revenue is \$4,344,250.

The FY21 Personal Services budget decreased by \$64,612, or 5.03%. The Business Manager Salary and related costs like longevity were moved to the Department of Public Works Budget. The decrease is also attributable to a lower water superintendent salary. These decreases are offset by a \$31,652 increase as a result of the new union contract which included two office upgrades and a 2% increase for non-union personnel.

The FY21 budget shows a \$122,476, or 7.85%, increase in operating expenses. The major factors contributing to the increase are the following: 1) a \$113,476 increase of indirect expenses for anticipated increases in healthcare, retirement, and general business insurance expenses, 2) an increase of \$12,850 for Laboratory services for PFAS contaminants testing, 3) \$7,250 for the new Stormwater Utility Fee and 4) a \$5,000 increase in heating fuel which reflects the current spending.

The FY21 Capital Budget requests for bonded projects are the following: 1) \$2,350,000 for the Oak Hill, Plain, and Moore Road water main replacement, 2) \$650,000 for the filter media replacement at the Nutting Road Water Treatment facility, and 3) \$1,830,000 for the Kirsie Circle water main replacement. FY21 Non-Bonded Capital requests of \$155,000 were for the following projects: 1) \$60,000 to replace a 2002 4x4 dump truck, 2) \$40,000 for SCADA improvements,

and 3) \$55,000 to replace a utility truck. In addition, at the Fall Special Town Meeting in 2019, the Water Department requested from the Water Enterprise's Free Cash \$170,000 for the Engineering Design of the Kirsi Circle water main replacement project and \$31,433 for the Munis UBCIS utility billing upgrade.

Debt Service - The FY 21 Debt Service budget increased by 14.21%. The Vine Brook water main, which is being paid by the resident of Vine Brook through a betterment, and the Route 40 @ Dunstable Road project contributed to the overall increase by \$81,608. There are also three additional projects being recommended for bonding at the upcoming Annual Town Meeting. There are the Oak Hill Road, Plain Road, and Moore Road infrastructure improvements (\$24,000), the Filter Media Replacement at the Nutting Road Treatment Plant (\$70,958), and the Kirsi Circle Water Main Replacement (\$27,450). Other minor changes are due to yearly fluctuations in principal and interest payments from existing debt.

Department Detail— Ambulance Enterprise Fund

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	791,160	818,861	821,523	2,662	0.33%
Expenses	564,588	607,940	540,555	(67,385)	(11.08%)
Total	1,355,718	1,426,801	1,362,078	(64,723)	(4.54%)

Around-the-clock ALS (Advanced Life Support) care is in its fifth year in Westford. ALS provides an advanced level of care as compared to BLS (basic life support).

Anticipated revenue for FY21 is \$875,000. In FY21 the Ambulance Enterprise Fund will receive a \$437,078 General Fund Subsidy, down from \$526,801 in FY20. In addition, \$50,000 in retained earnings will be applied to offset the FY21 budget.

The total Ambulance Enterprise budget decreased by \$64,723, or 4.54%, from \$1,426,801 in FY20 to \$1,362,078 in FY21. Personal_Services increased by \$2,662, or 0.33%, from \$818,861 in FY20 to \$821,523 in FY21. This is due primarily to backfilled overtime to maintain proper staffing levels. Expenses decreased by \$67,385, or 11.08%, from \$607,940 in FY20 to \$540,555 in FY21. Much of this decrease is due to an administrative credit of \$66,199 from the FY19 budget related to direct and indirect costs.

Department Detail — Recreation Enterprise Fund

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase (Decrease)	% Increase (Decrease)
Personal					
Services	991,015	1,186,122	1,131,798	(54,324)	(4.58%)
Expenses	405,705	264,816	275,455	10,639	4.02%
Total	1,396,720	1,450,938	1,407,253	(43,685)	(3.01%)

The total Recreation Enterprise budget is \$1,407,253; 97% of this budget is offset via revenue derived from programming fees. The remaining 3%, or \$47,153, is subsidized from the General Fund. The FY21 General Fund appropriation of \$47,153 is \$64,641 lower than the average General Fund appropriation for the preceding six fiscal years. The reason for this reduction is a substantial credit related to FY19 direct and indirect expenses, as a result of employees not enrolling in the town health insurance plan. This figure will continue to fluctuate from year to year.

The Recreation Enterprise budget funds the salaries of all Recreation Management and Administration, program staff, direct costs of employee benefits, a portion of indirect costs for operational support from other Town Departments, Insurance, and all program related expenses.

FY21 decreases in the personal services is primarily associated with a reduction in Other Recreation Staff, used to pay part time summer/seasonal program staff. Future minimum wage increases adopted by Westford will result in increases to this line. This decrease is offset, in part, by increased compensation due to union contracts. The majority of the expenses remain unchanged. The slight increase in Youth Expense is offset by an associated increase in projected revenue for Youth Programming.

Department Detail — Stormwater Enterprise Fund

	FY19 Actual	FY20 Budget	FY21 TMR	\$ Increase
Personal				
Services	0	0	93,564	93,564
Expense	0	0	862,440	862,440
Debt	0	0	294,134	294,134
Total	0	0	1,250,138	1,250,138

In August 2019 the Board of Selectmen voted to establish a stormwater utility fee to fund personal services and construction, maintenance and repair expenses needed to bring our aging infrastructure into compliance with new Environmental Protection Agency (EPA) regulations under the MS4 permit. Fall Special Town Meeting established an enterprise fund to track stormwater revenue and expenses. This FY21 budget includes the initial stormwater enterprise budget in the amount of \$1,250,138 with \$600,000 being subsidized by the general fund and the remaining

\$650,138 to be funded through user fees. Initial invoices are expected to be sent to residents and businesses by October 1, 2020.

The personal services budget includes 50% of a new heavy equipment operator, with the other 50% evenly allocated to the highway department and parks and recreation. Personal services also includes an administrative assistant for the printing and collection of stormwater utility bills and a project inspector. The expense budget includes funding to stay in compliance with the EPA's MS4 permit requirements for street sweeping and catch basin cleaning. In addition, the expense budget includes an allocation for employees and related costs from other departments that assist with stormwater compliance. Debt service is also included in the budget as the town expects to borrow funds later in FY21 for a culvert replacement project and a drainage improvement project and/or other projects needed to replace aging infrastructure. The FY21 debt service budget includes a previously purchased ten-wheel dump truck and Main Street reconstruction debt costs that have been transferred to the Stormwater Enterprise budget. Additional, new debt is expected to be issued in FY21 for the Oak, Plain, and Moore Roads infrastructure improvement project.

Department Detail — Community Preservation Fund

	FY19 Actual	FY20 Budget	FY21 TMR	\$ (Decrease)	% (Decrease)
Personal Services	4,731	9,000	9,000	0	0.00%
Expenses	4,439	6,000	6,000	0	0.00%
Principal & Interest on Debt	1,002,179	822,443	792,327	(30,116)	(3.66%)
Total	1,011,349	837,443	807,327	(30,116)	(3.60%)

The FY21 operating budget for Community Preservation remains level-funded at \$15,000. The principal and interest payments are reduced due to the lesser amount due in FY21 for the Roudenbush rehabilitation project. This entire budget is funded from Community Preservation Funds.

Community Preservation Funds – FY21 Recommended Allocations

The Community Preservation Committee makes the following recommendations as shown in Article 9:

\$190,000	From Undesignated Fund Balance for the Conservation Trust Fund for future open space land purchases and any other related costs.	Westford Conservation Commission
\$17,960	From Undesignated Fund Balance for the Forge VFW baseball field dugouts and any other related costs.	Westford Parks & Recreation Commission
\$40,000	From Undesignated Fund Balance for the Forge VFW skate park equipment and any other related costs.	Westford Parks & Recreation Commission
\$111,500	From Undesignated Fund Balance for the Ronan McElligott Playground safety surfacing installation and any other related costs.	Westford Parks & Recreation Commission
\$97,150	From Undesignated Fund Balance for the Healthy Lakes and Ponds Program and any other related costs.	Westford Healthy Lakes and Ponds Collaborative
\$14,413	From Historic Resources Fund Balance for the Pageant Field Stone Wall restoration and any other related costs.	Westford Conservation Trust
\$750,000	From Undesignated Fund Balance for the design and construction of eight (8) tennis courts at the Robinson School and any other related costs.	Westford Public Schools
\$1,344,152	From Undesignated Fund Balance for the purpose of constructing a new amenities building at Westford Academy's Trustees Field and any other related costs.	Westford Public Schools

Community Preservation Fund Revenue

The Community Preservation budget is funded by a 3% special local property tax surcharge, authorized by state law and adopted by Town Meeting effective in 2003. The state also provides a share of funding, including \$500,852 in FY20, which is an increase of \$118,980 from \$381,872 in FY19.

Westford has determined that Community Preservation revenues received in one year will not be allocated or expended until the following year. This ensures Community Preservation funds are "in the bank" before being expended. Thus, the FY20 amounts listed below are allocable in FY21.

Estimated FY20 Community Preservation Revenue – Allocable in FY21:

Local 3% surcharge	1,890,999
Investment Income	75,591
Penalties & Interest	3,278
State Match	500,852
Total	\$2,470,720

Community Preservation funds can only be used for Community Housing, Open Space, Historic Preservation, and Recreation. One of the law's requirements is minimum spending of 10% for Community Housing, 10% for Open Space and 10% for Historic Preservation. Westford's 10% amount this year is \$237,052. Once these thresholds have been met, the remainder of available funds can be allocated for any of three categories, including Historic, Open Space, Community Housing, or left in Undesignated. The Community Preservation Fund balance carries over from year-to-year and is separate from other reserves and free cash.

Community Preservation Fund – Available Balances and Allocations for FY20

Description	Undesignated	Historic	Open Space	Community Housing	Total
Fund Balance - 6/30/19	\$2,590,463	234,054	677	798,591	\$3,623,784
Plus: Prior project closeouts – FY20	57,545	103,101	0	150,000	310,646
Fund Balance with closeouts	2,648,008	337,155	677	948,591	3,934,431
Less: FY20 Operating Expense	(15,000)				(15,000)
Less: FY20 Actual Principal & Interest Pyts.	(689,368)				(689,368)
Fund balance available for FY20 Allocations	1,943,640	337,155	677	948,591	3,230,063
Less:					
• Oct. 2019 Appropriation for transfer to Community Housing:	(237,052)			237,052	0
• 2019 Fall Special Town Meeting Affordable Housing	(465,000)			(1,035,000)	(1,500,000)

Westford FY21 Finance Committee Report

• Mar. 2020 ATM Appropriations	(1,206,610)	(14,413)			(1,221,023)
Total FY20 Appr. & Transfers	(1,908,662)	47,563	0	(797,948)	(2,721,023)
Projected FY20 Ending Fund Balance:	34,978	322,742	677	150,643	509,040
Estimated New Revenues as of 2/12/20	2,470,720				2,470,720
Projected Available Fund Balance as of 6/30/20	2,505,698	322,742	677	150,643	2,979,760

Community Preservation Fund Debt Service – Principal and Interest

The list below details the bonded Capital projects funded from Community Preservation Funds. The new amenities building at Westford Academy Trustees Field building is not yet included because of the uncertainty of the timing of the project, which is likely to not have an effect until FY22.

	FY20 Budget			FY21 Budget			FY21 \$ Increase (Decrease)
	Principal	Interest	Total	Principal	Interest	Total	
Town Hall Restoration	40,850	29,490	70,340	49,450	20,167	69,617	(723)
Roudenbush Renovation	447,300		447,300	180,000	195,547	375,547	(71,753)
Adams Property	304,803		304,803	205,000	142,163	347,163	42,360
Total	792,953	29,490	822,443	434,450	357,877	792,327	(30,116)

Finance Committee Reserve Fund Transfers – FY20

Date	Transaction	Amount	Balance	Comment
3/23/19	ATM Appropriation	\$150,000	\$150,000	
8/13/19	Fire Department Dues & Memberships	(\$15,292)	\$134,708	Lexipol subscription services to update policies and procedures to comply with Department of Labor and Osha standards.
Total as of 2/18/20			\$134,708	

**COMMONWEALTH OF MASSACHUSETTS
TOWN OF WESTFORD
WARRANT**

Middlesex, ss.

To the Constable of the Town of Westford, in said County,

GREETINGS:

You are required in the name of the Commonwealth aforesaid, to notify and warn all inhabitants of said Town qualified to vote in elections, and also in Town affairs, to meet at the Abbot School Gymnasium at Depot Street on the following date:

Saturday, March 28, 2020

(voter registration deadline, Friday, March 6, 2020 at 8:00pm)

at 10:00 o'clock in the morning, then and there to act upon the following articles:

REPORTS

ARTICLE 1: Accept Town Reports

Town Manager

To see if the town will vote to accept the Reports of Town Officers, Boards and Committees for the Fiscal Year 2019;

Or act in relation thereto.

Finance Committee and Selectmen recommend

FINANCIAL - FISCAL YEAR 2020

ARTICLE 2: Approve Unpaid Bills from Previous Fiscal Year(s)

Town Manager

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof; a sum of money to pay for unpaid bills of prior fiscal years for various Town departments in accordance with the provisions of [Massachusetts General Laws Chapter 44, Section 64](#);

Or act in relation thereto.

Finance Committee and Selectmen recommend dismissal

ARTICLE 3: Approve Fiscal Year 2020 Supplemental Appropriations
--

Town Manager

To see if the Town will vote to transfer from available funds various sums in order to supplement operating budgets for the Fiscal Year ending June 30, 2020;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 4: Approve Fiscal Year 2020 Budget Transfers

Town Manager

To see if the Town will vote to transfer various sums of money between and among various accounts for the Fiscal Year ending June 30, 2020;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 5: Amend the Wage and Classification Plan

Town Manager

To see if the Town will vote to amend the Fiscal Year 2020 Pay Classification Plan for non-unionized municipal employees, effective March 30, 2020;

Or act in relation thereto.

Finance Committee and Selectmen recommend

CAPITAL APPROPRIATIONS - FISCAL YEAR 2020

ARTICLE 6: Approve Capital Appropriations

*Capital Planning
Committee*

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, the sum of \$13,993,000 (THIRTEEN MILLION NINE HUNDRED NINETY THREE THOUSAND DOLLARS) to provide for the following capital requests and all costs incidental and related thereto:

<i>DEPARTMENT</i>	<i>AMOUNT</i>	<i>PURPOSE</i>
Board of Selectmen	\$570,000	For the purchase of replacing exterior access controls at the nine Westford public schools and school administration building, including costs incidental and related thereto
Board of Selectmen	\$110,000	For the purchase of portable radios for school staff, including costs incidental and related thereto
Technology	\$40,000	Town computer replacements
Technology	\$295,800	School computer replacements
Technology	\$50,000	Network upgrades
Technology	\$150,000	Town-wide VOIP phone system replacement, including costs incidental and related thereto
Town Clerk	\$36,600	Electronic vote tabulators
Public Buildings	\$30,000	General building repairs & maintenance
Public Buildings	\$90,000	School administrative office feasibility study, including costs incidental and related thereto
Police Department	\$16,000	Radio replacements
Police Department	\$166,892	Police station boiler replacement, including costs incidental and related thereto

Westford FY21 Finance Committee Report

Fire Department	\$385,000	Self-contained breathing apparatus (SCBA), including costs incidental and related thereto
Animal Control	\$33,000	Vehicle replacement, purchase and equip
Schools	\$20,000	Westford Academy visitor bleachers, including costs incidental and related thereto
Schools	\$48,155	Full size rack truck with plow, including costs incidental and related thereto
Schools	\$37,500	Repairs to Crisafulli and Miller School boiler, including costs incidental and related thereto
Schools	\$30,000	Blanchard School flashing signage and safety upgrades, including costs incidental and related thereto
Schools	\$10,521	Stony Brook School generator control repair
Schools	\$133,532	Westford Academy generator replacement, including costs incidental and related thereto
Engineering	\$75,000	Beaver Brook Bridge non-participating costs, including costs incidental and related thereto
Engineering	\$400,000	Carlisle Road sidewalk construction, including costs incidental and related thereto
Wastewater Management	\$200,000	Westford Academy wastewater treatment plant tank replacement, including costs incidental and related thereto
Water Enterprise	\$40,000	SCADA system improvements, including costs incidental and related thereto
Water Enterprise	\$60,000	Utility truck with plow, purchase and equip
Water Enterprise	\$55,000	Utility truck with plow, purchase and equip
Water Enterprise	\$650,000	Replacement of filter media in the Nutting Road water treatment plant, including costs incidental and related thereto
Water Enterprise	\$1,830,000	Replacement of the Kirsi Circle, Douglas Road, and Anderson Lane water main, including costs incidental and related thereto
Engineering	\$3,790,000	For the Oak Hill Road, Plain Road, and Moore Road infrastructure improvement project to replace the water main, drainage, pavement, and improve pedestrian accommodations, including costs incidental and related thereto
Water Enterprise	\$2,350,000	For the Oak Hill Road, Plain Road, and Moore Road infrastructure improvement project to replace the water main, drainage, pavement, and improve pedestrian accommodations, including costs incidental and related thereto
Stormwater Enterprise	\$2,020,000	For the Oak Hill Road, Plain Road, and Moore Road infrastructure improvement project to replace the water main, drainage, pavement, and improve pedestrian accommodations, including costs incidental and related thereto
Stabilization	\$270,000	Capital Stabilization

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 7: Appropriate from Sale of Cemetery Lots Receipts Reserved for Cemetery Improvements

Board of Cemetery Commissioners

To see if the Town will vote to appropriate from sale of cemetery lots receipts reserved in accordance with [Massachusetts General Law Chapter 114, Section 15](#) a sum of money for care, improvements and embellishments, or the enlargement of the Pine Grove Cemetery;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 8: Appropriate Funding to Design and Construct a New Municipal Building located at 51 Main Street

Board of Selectmen

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, a sum of money for the purpose of designing and constructing a new municipal building located at 51 Main Street, including the costs of demolishing the existing building, relocating departments and existing equipment and infrastructure, including, but not limited to Westford Academy located at 30 Patten Road and the Rogers Fire Station located at 39 Town Farm Road, and purchasing equipment and furnishings and all other costs incidental and related thereto; provided that the total appropriation under this vote shall be contingent on the passage of a Proposition 2 and ½ debt exclusion vote;

Or act in relation thereto.

Finance Committee and Selectmen recommend

COMMUNITY PRESERVATION FUNDS

ARTICLE 9: Approve Community Preservation Committee Recommendations

Community Preservation Committee

To see if the Town will vote to hear and act on the report of the Community Preservation Committee on the Fiscal Year 2021 Community Preservation budget and to appropriate from the Community Preservation Fund a sum of money not exceeding 5% of the FY2021 estimated annual revenues to meet the administrative expenses and all other necessary and proper expenses of the Community Preservation Committee for Fiscal Year 2021; and further to reserve for future appropriation a sum of money from the Community Preservation Fund for open space, historic resources, community housing purposes, and outdoor recreation, and further to appropriate from the Community Preservation Fund or borrow pursuant to [Massachusetts General Laws Chapter 44B, Section 11](#), or any other enabling authority, a sum or sums of money for Community Preservation projects or purposes, including acquisition of interests in land, all as recommended by the Community Preservation Committee;

Or act in relation thereto.

Finance Committee, Selectmen, and Community Preservation Committee recommends

ARTICLE 10: Appropriate for Perchlorate Expenses

Town Manager

To see if the Town will vote to raise and appropriate, borrow, or transfer from available funds, or any combination thereof, a sum of money for the purpose of providing funds to address associated issues regarding perchlorate contamination;

Or act in relation thereto.

Finance Committee and Selectmen recommend

FINANCIAL-FISCAL YEAR 2021

ARTICLE 11: Authorize Revolving Funds

Town Manager

To see if the Town will vote, pursuant to [Massachusetts General Laws Chapter 44, Section 53E ½](#) as most recently amended by Section 86 of Chapter 218 of the Acts of 2016, to establish limitations on expenditures from the revolving funds established by Chapter 138 of the General Bylaws, entitled, “Revolving Funds” as follows:

Revolving Account	FY 2021 Expenditure Limit
Lease of Town Buildings: 65 & 73 Main St & 170 Plain Rd	\$150,000
Recycling Revolving	\$20,000
Recreation Field Maintenance	\$150,000
Senior Center Fitness Room	\$25,000
Senior Center Programs	\$50,000
School Parking	\$80,000
School Bus/Transportation	\$800,000
East Boston Camps Maintenance	\$60,000
Immunizations and Clinical Services	\$60,000
Community Gardens	\$10,000
Town Forest Management	\$25,000
Farmer’s Market	\$10,000

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 12: Approve Fiscal Year 2021 Operating Budget

Town Manager

To see if the Town will vote to appropriate a sum of money by taxation, by transfer from available funds, by borrowing, or any combination thereof, for the operation and maintenance of Town Departments for the Fiscal Year July 1, 2020 through June 30, 2021, and that such sums be expended for such purposes under the direction of the respective Town Officers, Boards and Committees;

Or act in relation thereto.

Finance Committee and Selectmen recommend

Westford FY21 Finance Committee Report

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 TM & FINCOM RECOMMEND	FY20/FY21 VARIANCE	FY20/FY21 % CHANGE
	GENERAL GOVERNMENT					
122	SELECTMEN					
	Personal Services	0	0	0	0	N/A
	Expenses	21,440	21,993	22,123	130	0.6%
	TOTAL	21,440	21,993	22,123	130	0.6%
123	TOWN MANAGER					
	Personal Services	409,087	432,500	423,202	(9,298)	-2.2%
	Expenses	18,784	19,885	19,705	(180)	-0.9%
	TOTAL	427,871	452,385	442,907	(9,478)	-2.1%
131	FINANCE COMMITTEE					
	Personal Services					
	Expenses	8,207	8,665	8,865	200	2.3%
	Reserve Fund		150,000	150,000	0	0.0%
	(Transfers out)		(15,292)	0	15,292	-100.0%
	TOTAL	8,207	143,373	158,865	15,492	10.8%
132	FINANCE DEPARTMENT					
	Personal Services	133,540	145,145	148,370	3,225	2.2%
	Expenses	866	1,715	895	(820)	-47.8%
	TOTAL	134,406	146,860	149,265	2,405	1.6%
135	TOWN ACCOUNTANT					
	Personal Services	248,882	279,134	285,067	5,933	2.1%
	Expenses	40,684	44,260	44,075	(185)	-0.4%
	TOTAL	289,566	323,394	329,142	5,748	1.8%
141	BOARD OF ASSESSORS					
	Personal Services	268,914	289,422	296,998	7,576	2.6%
	Expenses	22,668	92,400	45,900	(46,500)	-50.3%
	TOTAL	291,582	381,822	342,898	(38,924)	-10.2%
145	TREASURER/COLLECTOR					
	Personal Services	249,647	261,570	269,410	7,840	3.0%
	Expenses	43,685	45,305	45,275	(30)	-0.1%
	TOTAL	293,332	306,875	314,685	7,810	2.6%
151	LEGAL SERVICES					
	Personal Services	0	0	0	0	N/A
	Expenses	148,926	190,000	160,000	(30,000)	-15.8%
	TOTAL	148,926	190,000	160,000	(30,000)	-15.8%

Westford FY21 Finance Committee Report

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 TM & FINCOM RECOMMEND	FY20/FY21 VARIANCE	FY20/FY21 % CHANGE
152	HUMAN RESOURCES					
	Personal Services	218,797	227,521	232,170	4,649	2.0%
	Expenses	18,537	21,145	22,384	1,239	5.9%
	Compensation Reserve	13,647	500,000	350,000	(150,000)	-30.0%
	(Transfers out)	0	(275,464)	0	275,464	-100.0%
	TOTAL	250,981	473,202	604,554	131,352	27.8%
155	TECHNOLOGY					
	Personal Services	433,569	450,864	460,045	9,181	2.0%
	Expenses	570,527	572,153	609,770	37,617	6.6%
	TOTAL	1,004,096	1,023,017	1,069,815	46,798	4.6%
161	TOWN CLERK					
	Personal Services	238,271	267,549	279,744	12,195	4.6%
	Expenses	21,377	21,680	23,180	1,500	6.9%
	TOTAL	259,648	289,229	302,924	13,695	4.7%
170	PERMITTING DEPARTMENT					
	Personal Services	218,373	260,685	265,705	5,020	1.9%
	Expenses	38,556	43,088	44,549	1,461	3.4%
	TOTAL	256,930	303,773	310,254	6,481	2.1%
171	CONSERVATION COMMISSION					
	Personal Services	87,626	91,293	93,107	1,814	2.0%
	Expenses	5,933	6,325	6,640	315	5.0%
	TOTAL	93,559	97,618	99,747	2,129	2.2%
175	PLANNING BOARD					
	Personal Services	74,547	87,198	92,507	5,309	6.1%
	Expenses	8,135	13,660	13,160	(500)	-3.7%
	TOTAL	82,681	100,858	105,667	4,809	4.8%
176	ZONING BOARD OF APPEALS					
	Personal Services	0	0	0	0	N/A
	Expenses	2,395	2,395	2,395	0	0.0%
	TOTAL	2,395	2,395	2,395	0	0.0%
192	TOWN HALL MAINTENANCE					
	Personal Services	42,997	44,791	45,912	1,121	2.5%
	Expenses	77,629	77,090	68,990	(8,100)	-10.5%
	TOTAL	120,627	121,881	114,902	(6,979)	-5.7%
199	PUBLIC BUILDINGS & PROPERTIES MAINTENANCE					
	Personal Services	53,403	96,725	96,572	(153)	-0.2%
	Expenses	16,151	18,625	65,850	47,225	253.6%
	TOTAL	69,554	115,350	162,422	47,072	40.8%
	TOTAL GENERAL GOVERNMENT	3,826,462	4,494,025	4,692,565	198,540	4.4%

Westford FY21 Finance Committee Report

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 TM & FINCOM RECOMMEND	FY20/FY21 VARIANCE	FY20/FY21 % CHANGE
	<i>PUBLIC SAFETY</i>					
210	POLICE DEPARTMENT					
	Personal Services	4,659,028	5,026,637	5,205,030	178,393	3.6%
	Expenses	571,078	541,931	545,070	3,139	0.6%
	TOTAL	5,230,107	5,568,568	5,750,100	181,532	3.3%
215	PUBLIC SAFETY COMMUNICATIONS					
	Personal Services	755,717	815,897	826,127	10,230	1.3%
	Expenses	53,171	40,093	48,354	8,261	20.6%
	TOTAL	808,888	855,990	874,481	18,491	2.2%
220	FIRE DEPARTMENT					
	Personal Services	3,158,198	3,263,612	3,331,109	67,497	2.1%
	Expenses	310,610	358,656	355,196	(3,460)	-1.0%
	TOTAL	3,468,807	3,622,268	3,686,305	64,037	1.8%
241	BUILDING DEPARTMENT					
	Personal Services	382,176	398,298	418,031	19,733	5.0%
	Expenses	18,564	19,465	19,055	(410)	-2.1%
	TOTAL	400,740	417,763	437,086	19,323	4.6%
244	SEALER WEIGHTS/MEASURES					
	Personal Services	0	0	0	0	N/A
	Expenses	3,000	3,000	3,000	0	0.0%
	TOTAL	3,000	3,000	3,000	0	0.0%
291	EMERGENCY MANAGEMENT					
	Personal Services	8,784	8,960	9,140	180	2.0%
	Expenses	4,376	4,400	2,450	(1,950)	-44.3%
	TOTAL	13,160	13,360	11,590	(1,770)	-13.3%
292	ANIMAL CONTROL					
	Personal Services	30,127	62,236	48,070	(14,166)	-22.8%
	Expenses	4,943	7,800	4,005	(3,795)	-48.7%
	TOTAL	35,070	70,036	52,075	(17,961)	-25.7%
294	TREE WARDEN					
	Personal Services	2,176	2,220	2,265	45	2.0%
	Expenses	33,601	35,000	35,000	0	0.0%
	TOTAL	35,777	37,220	37,265	45	0.1%
TOTAL PUBLIC SAFETY		9,995,549	10,588,205	10,851,902	263,697	2.5%

Westford FY21 Finance Committee Report

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 TM & FINCOM RECOMMEND	FY20/FY21 VARIANCE	FY20/FY21 % CHANGE
	<i>EDUCATION</i>					
300	WESTFORD PUBLIC SCHOOLS	57,990,048	59,626,571	61,241,359	1,614,788	2.7%
310	NASHOBA TECH	828,888	1,000,697	1,078,168	77,471	7.7%
TOTAL EDUCATION		58,818,936	60,627,268	62,319,527	1,692,259	2.8%

Westford FY21 Finance Committee Report

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 TM & FINCOM RECOMMEND	FY20/FY21 VARIANCE	FY20/FY21 % CHANGE
PUBLIC WORKS					
405 DEPARTMENT OF PUBLIC WORKS					
Personal Services	0	0	307,804	307,804	N/A
Expenses	0	0	500	500	N/A
TOTAL	0	0	308,304	308,304	N/A
410 ENGINEERING DEPARTMENT					
Personal Services	241,419	250,520	213,761	(36,759)	-14.7%
Expenses	4,326	8,910	7,910	(1,000)	-11.2%
TOTAL	245,745	259,430	221,671	(37,759)	-14.6%
421 HIGHWAY DEPARTMENT					
Personal Services	1,646,500	1,602,154	1,530,910	(71,244)	-4.5%
Expenses	1,375,442	1,159,578	1,044,812	(114,766)	-9.9%
TOTAL	3,021,942	2,761,732	2,575,722	(186,010)	-6.7%
427 STORMWATER MANAGEMENT					
Personal Services	0	0	0	0	N/A
Expenses	44,396	48,000	0	(48,000)	-100.0%
TOTAL	44,396	48,000	0	(48,000)	-100.0%
432 RECYCLING					
Personal Services	0	0	0	0	N/A
Expenses	639,814	695,604	723,812	28,208	4.1%
TOTAL	639,814	695,604	723,812	28,208	4.1%
433 SOLID WASTE					
Personal Services	0	0	0	0	N/A
Expenses	1,195,440	1,239,000	1,271,405	32,405	2.6%
TOTAL	1,195,440	1,239,000	1,271,405	32,405	2.6%
442 WASTEWATER TREATMENT MANAGEMENT					
Personal Services	0	0	0	0	N/A
Expenses	224,827	239,215	238,648	(567)	-0.2%
TOTAL	224,827	239,215	238,648	(567)	-0.2%
491 CEMETERY DEPARTMENT					
Personal Services	89,629	94,980	95,407	427	0.5%
Expenses	17,820	37,300	38,183	883	2.4%
TOTAL	107,449	132,280	133,590	1,310	1.0%
TOTAL PUBLIC WORKS	5,479,613	5,375,261	5,473,152	97,891	1.8%

Westford FY21 Finance Committee Report

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 TM & FINCOM RECOMMEND	FY20/FY21 VARIANCE	FY20/FY21 % CHANGE
	<i>HEALTH & HUMAN SERVICES</i>					
510	BOARD OF HEALTH					
	Personal Services	440,758	453,054	421,404	(31,650)	-7.0%
	Expenses	25,974	31,630	27,180	(4,450)	-14.1%
	TOTAL	466,732	484,684	448,584	(36,100)	-7.5%
541	COUNCIL ON AGING					
	Personal Services	412,657	434,566	447,588	13,022	3.0%
	Expenses	92,306	112,853	101,000	(11,853)	-10.5%
	TOTAL	504,963	547,419	548,588	1,169	0.2%
543	VETERANS SERVICES					
	Personal Services	70,881	74,344	75,838	1,494	2.0%
	Expenses	52,085	68,200	81,900	13,700	20.0%
	TOTAL	122,966	142,544	157,738	15,194	10.7%
	TOTAL HEALTH & HUMAN SERVICES	1,094,662	1,174,647	1,154,910	(19,737)	-1.7%
		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 TM & FINCOM RECOMMEND	FY20/FY21 VARIANCE	FY20/FY21 % CHANGE
	<i>CULTURE & RECREATION</i>					
610	LIBRARY					
	Personal Services	1,281,114	1,352,552	1,391,921	39,369	2.9%
	Expenses	350,648	358,786	353,050	(5,736)	-1.6%
	TOTAL	1,631,762	1,711,338	1,744,971	33,633	2.0%
650	PARKS & GROUNDS					
	Personal Services	198,785	224,024	243,019	18,995	8.5%
	Expenses	49,260	53,490	44,581	(8,909)	-16.7%
	TOTAL	248,045	277,514	287,600	10,086	3.6%
660	LAND MANAGEMENT					
	Personal Services	0	0	0	0	N/A
	Expenses	41,901	40,500	42,200	1,700	4.2%
	TOTAL	41,901	40,500	42,200	1,700	4.2%
670	HISTORICAL COMMISSION					
	Personal Services	0	0	0	0	N/A
	Expenses	16,041	16,650	11,800	(4,850)	-29.1%
	TOTAL	16,041	16,650	11,800	(4,850)	-29.1%
	TOTAL CULTURE & RECREATION	1,937,748	2,046,002	2,086,571	40,569	2.0%

Westford FY21 Finance Committee Report

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 TM & FINCOM RECOMMEND	FY20/FY21 VARIANCE	FY20/FY21 % CHANGE
	<i>DEBT SERVICE</i>					
710	DEBT SERVICE					
	Principal & Interest	6,871,725	7,486,926	6,076,950	(1,409,976)	-18.8%
	TOTAL	6,871,725	7,486,926	6,076,950	(1,409,976)	-18.8%
	TOTAL DEBT SERVICE	6,871,725	7,486,926	6,076,950	(1,409,976)	-18.8%
	<i>UNCLASSIFIED</i>					
940	OTHERWISE UNCLASSIFIED					
	Personal Services	0	0	0	0	N/A
	Expenses	(1,038,336)	(949,632)	(1,396,048)	(446,416)	47.0%
	TOTAL	(1,038,336)	(949,632)	(1,396,048)	(446,416)	47.0%
945	EMPLOYEE BENEFITS & MISCELLANEOUS					
	Personal Services	0	0	0	0	N/A
	Expenses	16,808,147	17,969,213	18,908,310	939,097	5.2%
	TOTAL	16,808,147	17,969,213	18,908,310	939,097	5.2%
990	TRANSFERS TO/FROM OTHER TRUSTS					
	Personal Services	0	0	0	0	N/A
	Expenses	1,060,115	1,011,026	1,218,957	207,931	20.6%
	TOTAL	1,060,115	1,011,026	1,218,957	207,931	20.6%
	TOTAL UNCLASSIFIED	16,829,926	18,030,607	18,731,219	700,612	3.9%
	TOTAL GENERAL FUND	104,854,621	109,822,941	111,386,796	1,563,855	1.4%

Westford FY21 Finance Committee Report

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 TM & FINCOM RECOMMEND	FY20/FY21 VARIANCE	FY20/FY21 % CHANGE
COMMUNITY PRESERVATION FUND					
240 COMMUNITY PRESERVATION					
Personal Services	4,731	9,000	9,000	0	0.0%
Expenses	4,439	6,000	6,000	0	0.0%
Principal & Interest	1,002,179	822,443	792,327	-30,116	-3.7%
TOTAL	1,011,349	837,443	807,327	-30,116	-3.6%
WATER ENTERPRISE FUND					
600 WATER ENTERPRISE					
Personal Services	1,160,837	1,284,233	1,219,621	(64,612)	-5.0%
Expenses	1,508,259	1,560,244	1,682,720	122,476	7.9%
Reserve Fund	0	250,000	250,000	0	0.0%
Principal & Interest	996,163	1,326,486	1,515,001	188,515	14.2%
TOTAL	3,665,259	4,420,963	4,667,342	246,379	5.6%
RECREATION ENTERPRISE FUND					
630 RECREATION ENTERPRISE					
Personal Services	991,015	1,186,122	1,131,798	(54,324)	-4.6%
Expenses	405,705	264,816	275,455	10,639	4.0%
TOTAL	1,396,720	1,450,938	1,407,253	(43,685)	-3.0%
AMBULANCE ENTERPRISE FUND					
640 AMBULANCE ENTERPRISE					
Personal Services	791,160	818,861	821,523	2,662	0.3%
Expenses	564,558	607,940	540,555	(67,385)	-11.1%
TOTAL	1,355,718	1,426,801	1,362,078	(64,723)	-4.5%
STORMWATER ENTERPRISE FUND					
650 STORMWATER ENTERPRISE					
Personal Services	0	0	93,564	93,564	N/A
Expenses	0	0	862,440	862,440	N/A
Principal & Interest	0	0	294,134	294,134	N/A
TOTAL	0	0	1,250,138	1,250,138	
TOTAL OPERATING BUDGET	112,283,667	117,959,086	120,880,934	2,921,848	2.5%

ARTICLE 13: Appropriate Chapter 90 Local Transportation Funds for Roadway Maintenance	<i>Town Manager</i>
--	---------------------

To see if the Town will vote to appropriate a sum of money from the proceeds due to the Town under the provisions of [Massachusetts General Laws Chapter 90 for the purposes set forth in said Chapter](#);

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 14: Appropriate Funds from Water Enterprise Other Post Employment Benefits Stabilization Fund to the Water Enterprise Budget	<i>Water Commissioners</i>
---	----------------------------

To see if the Town will vote to transfer a sum of money from the Water Enterprise [Other Post Employment Benefits](#) Stabilization Fund to Water Enterprise expenses to pay for the FY21 retiree benefits;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ADMINISTRATIVE

ARTICLE 15: Authorize the Board of Selectmen to Accept Easements	<i>Board of Selectmen</i>
---	---------------------------

To see if the Town will vote to authorize the Board of Selectmen, during Fiscal Year 2020, to accept any and all easements for sidewalk, drainage, or other utility purposes, as they may deem in the Town's best interests;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 16: Authorize the Board of Selectmen to Accept Easements on Oak Hill Road, Plain Road, and Moore Road	<i>Board of Selectmen</i>
--	---------------------------

To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain or otherwise, on such terms and conditions as the Board of Selectmen shall determine, permanent and/or temporary easements on the parcels of land shown on plans entitled "Plan of Land; Plain Road, Oak Hill Road, Moore Road; Westford, MA," revised through March 6, 2020, as said plans may be amended, said plans on file with the Town Clerk, for public way purposes, including, but not limited to, the construction, alteration, maintenance, improvement, repair and/or replacement of sidewalks, and for drainage, utility and slope work, traffic improvements, driveway reconstruction and grading, tree protection and landscaping; and, further, to authorize the Board of Selectmen to enter into all agreements and take all related actions necessary or appropriate to carry out said acquisitions and other acts authorized herein;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 17: Authorize the Board of Selectmen to Accept Easements on Carlisle Road

*Board of
Selectmen*

To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain or otherwise, on such terms and conditions as the Board of Selectmen shall determine, permanent and/or temporary easements on the parcels of land shown on plans entitled “Plan of Land, Carlisle Road, Westford, MA,” revised through March 6, 2020, as said plans may be amended, said plans on file with the Town Clerk, for public way purposes, including, but not limited to, the construction, alteration, maintenance, improvement, repair and/or replacement of sidewalks, and for drainage, utility and slope work, traffic improvements, driveway reconstruction and grading, tree protection and landscaping; and, further, to authorize the Board of Selectmen to enter into all agreements and take all related actions necessary or appropriate to carry out said acquisitions and other acts authorized herein;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 18: Authorize the Board of Selectmen to Accept Easements on Beaver Brook Road

*Board of
Selectmen*

To see if the Town will vote to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain or otherwise, on such terms and conditions as the Board of Selectmen shall determine, permanent and/or temporary easements on the parcels of land shown on plans entitled “Massachusetts Department of Transportation Highway Division Plan and Profile of Beaver Brook Road (Bridge No. W-26-014) in the Town of Westford, Middlesex County – Preliminary Right of Way,” revised through June 7, 2019, as said plans may be amended, said plans on file with the Town Clerk, for public way purposes, including, but not limited to, the construction, alteration, maintenance, improvement, repair and/or replacement of the bridge, and for drainage, utility and slope work, driveway reconstruction and grading, tree protection and landscaping; and, further, to authorize the Board of Selectmen to enter into all agreements and take all related actions necessary or appropriate to carry out said acquisitions and other acts authorized herein;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 19: Assess the Cost Effectiveness of Outsourcing Ambulance Services

*Citizens’
Petition*

The Finance Committee shall assemble a committee of citizen volunteers to work with them to assess the cost effectiveness of outsourcing town ambulance and Emergency Medical Technician (EMT) services to a private provider. The citizens’ committee will present their finding to the Select Board by September 30, 2020.

Selectmen take no action

ARTICLE 20: Indigenous Peoples’ Day

*Citizens’
Petition*

To see if the Town will vote to rename the holiday that is celebrated on the second Monday in October from Columbus Day to Indigenous Peoples’ Day.

Selectmen recommend

ARTICLE 21: Authorization for the Board of Selectmen to petition the General Court for one (1) additional all alcohol on premises license to be exercised by Veled, Inc. or a Related Entity or its Successor and/or Assign, located at 478 Groton Road, Westford	<i>Citizens' Petition</i>
--	---------------------------

To see if the Town will vote to authorize the Board of Selectmen to petition the General Court for one (1) additional all alcohol on premises license to be exercised by Veled, Inc. or a related entity or its successor and/or assign, located at 478 Groton Road, Westford (Parcel ID: 045 005 0000), said license not to be transferred to any other location; provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Board of Selectmen approves amendments to the bill before enactment by the General Court which are within the scope of the general public objectives of the petition, or take any action in relation thereto.

Selectmen do not recommend

ARTICLE 22: Clarify the Memorandum of Understanding Between the Town of Westford and Westford Community Access TV	<i>Citizens' Petition</i>
--	---------------------------

Clarify the memorandum of understanding between the Town of Westford and Westford community access TV particularly sections 3 + 4 which covers services and annual support to include local news and a professional Journalist

Selectmen take no action

GENERAL BYLAW AMENDMENTS

ARTICLE 23: Revise the General Bylaws to Merge the Affordable Housing Committee and Affordable Housing Trust into One Committee	<i>Board of Selectmen</i>
--	---------------------------

To see if the Town will vote, pursuant to General Laws Chapter 44, Section 55C, to increase the number of members of the Board of Trustees of the Affordable Housing Trust by adding six new members so that the total number of members will be eleven, the new members to be appointed for staggered terms of not more than 3 years; and further to request that the Select Board abolish the Affordable Housing Committee which was established by the Select Board in 1987; and further to expand the authority of the Affordable Housing Trust to include the charge given to the Affordable Housing Committee when it was created as follows: investigating and making recommendations to address the affordable housing needs of Westford, setting goals and guidelines for affordable housing, establishing a housing plan, negotiating with developers, and initiating and encouraging the use of Town-owned assets for the development of affordable housing; and further to direct the Select Board to record an Amended Declaration of Trust for the Affordable Housing Trust to reflect the new membership and the additional authority of the Trust as set forth herein; or to make any other action relative thereto.

Selectmen recommend

ARTICLE 24: Amend the General Bylaws to Reduce the Number of Finance Committee Books to be Printed and Discontinue Mailing the Finance Committee Book to Households	<i>Town Manager</i>
--	---------------------

To see if the Town will amend Chapter 22.6, Section A6 of the Westford General Bylaws to;

§ 22.6. Areas of responsibility. [Amended 11-12-02 STM Art. 16; 3-22-2014 ATM Art. 27.]

Westford FY21 Finance Committee Report

A. Development of annual operating and capital improvement budgets.

1. Immediately upon the close of the fiscal year, the Town Manager shall compile statements in tabulated form for 1) the amounts appropriated and amounts expended from each appropriation during the preceding fiscal year and 2) an analysis of the adequacy of the appropriations and revenue estimates for the current fiscal year. Copies of the same, together with any other information he/she deems advisable, shall be immediately trans-mitted to the Board of Selectmen, the Town Manager, and the Finance Committee. The Town Manager, in consultation with the Finance Department and Finance Committee, shall then set completion dates for all phases of the succeeding fiscal year's budget development process.
2. Upon analysis and consideration of the information provided and gathered, the Town Manager shall issue a budget development message to all departments and boards by the agreed upon date. The message shall outline the current and projected financial condition of the Town and budgetary goals for the succeeding fiscal year.
3. The Town officers, boards, committees, and department heads authorized by law to expend funds, shall submit detailed estimates of the amounts necessary for the proper maintenance of their departments in the upcoming fiscal year to the Town Manager and Finance Committee no later than the agreed upon date. Furthermore, such officers, boards, committees, and department heads authorized by law to expend funds, shall submit a capital budget for the upcoming fiscal year to the Town Manager and the Finance Committee no later than the agreed upon date.
4. All budgets thus submitted shall be consistent with the policy direction contained in the budget development message and shall be accompanied by sufficient explanation and supporting data to clearly support the amounts described.
5. The Town Manager and Finance Committee shall either separately or jointly review the budgets submitted to them, and each shall hold such hearings and meetings as deemed necessary. The Town Manager shall, no later than the agreed upon date and after making additions and deletions as he/she sees fit, adopt a final proposed operating and capital budget for presentation to the Annual Town Meeting for the succeeding fiscal year.
6. The Finance Committee shall, after due consideration, recommend the amounts which, in its judgment, should be appropriated for the ensuing year, and shall accompany the same with such explanations and suggestions thereto as it may deem advisable for the proper information of the voters. The Finance Committee shall **publish on the town website, post in town buildings, and make available to the public** ~~print~~ these recommendations and information together with the Town Manager's proposed budget and the warrant*, ~~and shall distribute this document to all residents of the Town~~ at least 10 days prior to the Annual Town Meeting. ;

Or act in relation thereto.

* The word *warrant* in this instance may mean a summary of all warrant articles and not necessarily the full text of the warrant.

Westford FY21 Finance Committee Report

Finance Committee recommend dismissal and Selectmen recommend dismissal

ARTICLE 25: Amend the Town's General and Zoning Bylaws to Reflect Inclusive Language Amendments to the Town Charter Pending Before the General Court

*Board of
Selectmen*

To see if the Town will vote to amend the Town's General and Zoning Bylaws to reflect pending amendments to the Town Charter that will change the name of the Board of Selectmen to the "Select Board," by striking out, in every instance in which they appear in reference to that body, the words "Board of Selectmen" or "Selectmen" and inserting in place thereof the words "Select Board"; and by striking out, in every instance in which they appear in reference to Board members individually, the word "Selectman" and "Selectmen" and inserting in place thereof the words "Select Board Member" or "Select Board Members"; and further to authorize the Town Clerk to make non-substantive, ministerial revisions to ensure that gender and numerical issues in related text is revised to properly reflect such change in title, and to make other non-substantive, ministerial revisions to ensure consistency as to formatting of the bylaws' text.

A complete copy of the revised General and Zoning Bylaws with said ministerial revisions implemented and expressed through redlining is on file with the Town Clerk.

Said amendments to the General and Zoning Bylaws will not go into effect until the passage of the Home Rule Petition currently pending before the General Court in relation to said inclusive language amendments to the Town Charter;

Or act in relation thereto.

Selectmen recommend and Planning Board recommends

ZONING BYLAW AMENDMENTS

ARTICLE 26: Amend the Zoning Bylaw to Clarify Minimum Lot Frontage Requirements
--

Planning Board

To see if the Town will vote to amend Appendix C of the Zoning Bylaw – Table of Dimensional and Density Regulations – to clarify that the minimum Lot Frontage requirement must be satisfied with Lot Frontage that is continuous;

Or act in relation thereto.

Selectmen recommendation at Town Meeting and Planning Board recommends

ARTICLE 27: Amend the Zoning Bylaw to Extend the Time for Lapse of Special Permits from Two Years to Three Years

Planning Board

To see if the Town will vote to amend Sections 9.2.2.1 and 9.3.6 of the Zoning Bylaw to be consistent with M.G.L. Chapter 40A, Section 9, to allow a municipality to extend the time a Special Permit shall lapse from two years to three years;

Or act in relation thereto.

Selectmen recommendation at Town Meeting and Planning Board recommends

ARTICLE 28: Amend the Zoning Bylaw to Clarify Area Standards for Accessory Dwelling Units	<i>Planning Board</i>
--	-----------------------

To see if the Town will vote to amend Section 3.3.4 – Standards – to provide greater consistency throughout the Zoning Bylaw by replacing the undefined terms “gross living space” and “gross floor space” found in Subsections 1 and 3a, with “gross floor area”, a term that is defined in General Definitions Section 10.2;

Or act in relation thereto.

Selectmen recommendation at Town Meeting and Planning Board recommends

ARTICLE 29: Amend the Zoning Bylaw to Regulate Massage Establishments	<i>Planning Board</i>
--	-----------------------

To see if the Town will vote to amend Appendix A and Appendix B of the Zoning Bylaw to allow Massage Establishments in certain zoning districts either by right or by Special Permit from the Zoning Board of Appeals;

Or act in relation thereto.

Selectmen recommendation at Town Meeting and Planning Board recommends

ARTICLE 30: Amend the Zoning Bylaw to Delete Section 6.3: Growth Management (and related subsections) which Expired on May 11, 2009	<i>Planning Board</i>
--	-----------------------

To see if the Town will vote to delete Section 6.3: Growth Management, the defined term “Growth rate limit” in Section 10.2: General Definitions, and related Appendix E. Section 6.3 of the Zoning Bylaw expired in 2009 and is no longer in effect;

Or act in relation thereto.

Selectmen recommendation at Town Meeting and Planning Board recommends

ARTICLE 31: Amend the Zoning Bylaw to Define and Regulate Short-Term Rentals, and to Establish a Summer Village Short-Term Rental Overlay District	<i>Planning Board</i>
---	-----------------------

To see if the Town will vote to amend Section 10.2, Appendix A, and Appendix B of the Zoning Bylaw to define and regulate Short-Term Rentals, and to establish a Summer Village Short-Term Rental Overlay District where Short-Term Rentals will be allowed by right, and related changes;

Or act in relation thereto.

Selectmen recommendation at Town Meeting and Planning Board recommends

ARTICLE 32: Amend the Zoning Bylaw to Define Short-Term Rentals and to Establish a Summer Village Short-Term Rental Overlay District

Planning Board

To see if the Town will vote to amend the Definitions section of the Zoning Bylaw to define Short-Term Rentals and to establish a Summer Village Short-Term Rental Overlay District to allow Short-Term Rentals by right, and related changes;

Or act in relation thereto.

Selectmen recommendation at Town Meeting and Planning Board recommends

CARE AND CUSTODY OF TOWN LAND

ARTICLE 33: Accept Jennie Richards Road as a Public Way

*Board of
Selectmen*

To see if the Town will vote to accept Jennie Richards Road as a Town public way pursuant to [Massachusetts General Laws Chapter 82](#), as laid out by the Board of Selectmen, and further to authorize the Board of Selectmen to acquire by purchase, gift, eminent domain, as easement in said way for all purposes for which public ways are used and maintained;

Or act in relation thereto.

Finance Committee and Selectmen recommend

ARTICLE 34: Disposition of 63 Main Street

Citizens' Petition

That the Town vote to authorize the Board of Selectmen, pursuant to General Laws Chapter 30 B Section 16, to convey all or a portion of the property at 63 Main Street which was purchased by a vote of Town Meeting October 15, 2018 and located upon Assessor's Tax Map 54, Parcel 43, and described in a deed recorded with the Middlesex North Registry of Deeds in Book 10206, Page 141, on such terms and conditions as the Board of Selectmen shall determine, said conveyance to be for such consideration as the Board of Selectmen shall deem appropriate; and further that the conveyance include both the house and the carriage house to be used as a single family residence with an historic restriction to preserve the view of the buildings from Main Street; and that a portion of the property contiguous to the Town Hall parking lot be retained to accommodate not more than thirty-two parking spaces as shown in the Town of Westford Engineering Department plan dated December 12, 2018 titled Main St No63 Concept.DWG, or act in relation thereto.

Finance Committee recommends and Selectmen do not recommend

Westford FY21 Finance Committee Report

And you, Constable, are directed to serve this warrant by posting a true and attested copy thereof at the Town Hall, Library and at each Post Office in said Town of Westford at least fourteen (14) days prior to the time of holding said meeting.

THEREOF FAIL NOT and make return of this warrant, with your doings thereon, to the Town Clerk, at the time and place of holding the meeting aforesaid.

Given under our hands this ____ day of _____ in the Year of our Lord 2020.

Elizabeth M. Almeida (Chair)

G. Thomas Clay (Vice-Chair)

Mark D. Kost (Clerk)

J. Scott Hazelton

Andrea Peraner-Sweet

**A TRUE COPY
ATTEST:**

Constable of Westford

DATE:

I HEREBY CERTIFY THAT I HAVE SERVED THE FOREGOING WARRANT BY POSTING A TRUE AND ATTESTED COPY THEREOF AT THE TOWN HALL, LIBRARY AND AT EACH POST OFFICE IN THE SAID TOWN OF WESTFORD AT LEAST FOURTEEN DAYS PRIOR TO THE TIME OF HOLDING SAID MEETING.

<p style="text-align: center;">Town of Westford PAY CLASSIFICATION PLAN Effective July 1, 2020</p>
--

Salary Ranges per Band

BAND	MIN	MID	MAX
10	136,688	148,749	160,809
9	118,206	132,982	147,757
8	109,487	123,173	136,859
7	99,976	113,264	126,552
6	86,976	102,256	117,535
5	76,280	89,680	103,080
4	68,549	80,591	92,633
3	59,522	70,565	81,578
2	52,160	61,806	71,452
1	43,840	51,542	59,243

BAND	POSITION TITLE
10	Fire Chief
10	Police Chief
9	Deputy Police Chief
9	Finance Director
8	Assistant Town Manager
8	Director of Land Use Management
8	Director of Technology
8	Facilities Director
7	Deputy Fire Chief
7	Director of Human Resources
7	Director of Parks, Recreation & Cemeteries
7	Highway Superintendent
7	Library Director
7	Health Director
7	Town Engineer
7	Water Superintendent
6	Budget Director
6	Building Commissioner
6	Director of Environmental Services
6	Principal Assessor
6	Town Accountant
6	Treasurer/Collector

Westford FY21 Finance Committee Report

BAND	POSITION TITLE
6	Water Operations Manager
5	Assistant Town Engineer
5	Business Manager, Water Department
5	Director of Elder Services
5	Town Clerk
4	Assistant Library Director
4	Compliance Manager/Water Department
4	Assistant Town Accountant/Finance & Budget Analyst
4	Project/Procurement Specialist
4	Public Health Nurse
4	Social Worker
3	Administrative Assistant to the Town Manager
3	Animal Control Officer
3	Benefits Coordinator
3	Senior Librarian
3	Systems/Automation Manager, Library
3	Veterans Services Officer
2	Administrative Assistant
1	Activities Coordinator
1	Elder Outreach Coordinator
1	Planner 1

HOURLY CLASS	MIN	MAX
Auxiliary Firefighter	N/A	13.00
Library Page	12.75	13.75
COA Lead Van Driver	15.45	20.75
COA Van Driver	12.75	18.18
Evening Supervisor/Senior Center	14.00	19.81
Senior Volunteer Worker	12.75	16.85
Student Intern	12.75	15.00
Receptionist	13.09	15.57
Registrar	12.75	16.85

Estimated salary range adjustment of 2.0% effective 7/1/20

Glossary

Appropriation: An authorization by Town Meeting to spend money for a specific purpose.

Assessed valuation: The value set on real or personal property by the Board of Assessors as a basis for setting the tax rate.

Budget: A plan of financial operation embodying an estimate of proposed revenue and expenditures for a given period and the proposed means of financing them.

Capital outlay exclusion: A vote by a municipality at an election to fund a capital project or make a capital acquisition. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

Cherry sheet: A form from the Massachusetts Department of Revenue showing, for the following fiscal year, all the state and county charges and reimbursements to the Town for local aid and for providing specific town services. It is called the Cherry Sheet because it was originally printed on cherry-colored paper.

Close outs: Unspent appropriations and actual revenues above budgeted revenues closed at year-end to fund balance, which is used in the calculation of free cash.

Debt exclusion: A vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit, which allows the Town to increase its total property tax levy above the limit set by Proposition 2½. The amount of the annual debt service payment is added to the levy limit for the life of the debt only. (See **Proposition 2½**, below.)

Debt service: Payment of interest and principal to holders of the Town's bonds and notes. Debt service can be either excluded (see **Excluded debt**, below) or non-excluded (see **Non-excluded debt**, below).

Encumbrance: Obligations in the form of purchase orders or contract or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise funds: An accounting mechanism allowing a community to show the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. For example, Water, Stormwater, Recreation, and Ambulance are enterprise funds.

Excluded debt: Debt for a particular capital project for which the payments are excluded from the limits set by Proposition 2 ½. (See **Debt exclusion**, above.)

Expenditure: The spending of money by the Town for programs within its approved operating budget.

Foundation budget: The target set by the state for each school district establishing the spending level necessary to provide an adequate education, as defined by the state, for all students. The foundation budget comprises both local funding and state aid.

Fiscal year: A 12-month period, starting July 1, to that the annual budget applies. The moneys appropriated at the Annual Town Meeting in May are for the next fiscal year starting July 1.

Free cash: A dollar value, certified by the state usually in late summer, which represents unspent and unencumbered income and receivables from the previous fiscal year. Town Meeting can spend this money once free cash is certified.

Full-time equivalent (FTE) employee: A measurement equal to one staff person working a full-time work schedule for one year. Employment figures are expressed as full-time equivalent employment, a computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated by dividing the "part-time hours paid" by the standard number of hours for full-time employees and then adding the resulting quotient to the number of full-time employees. For example, using a 40-hour workweek standard, one employee working a 20-hour week and one employee working a 40-hour week would equal 1.5 FTEs.

General fund: The major Town fund created with Town receipts and tax revenues from which most Town expenses are met.

GIS: Geographical Information System.

Indirect costs: Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total cost of service delivery. An example of an indirect cost of providing Town services would be health insurance costs for employees.

Local receipts: Money collected by the various Town departments or agencies that are not voted by the Town to offset the appropriations of a specific Town department. Examples include permit fees and meals tax.

Minimum recommended reserves: An amount equal to 5% of the sum of the operating budget (not including enterprise funds), estimated state charges, the allowance for abatements, and certain other amounts to be raised.

New growth: Under Proposition 2½, the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year.

Non-excluded debt: Debt for which the payments, including principal and interest, are not excluded from the limits set by Proposition 2½ and is included in the operating budget.

Operating budget: The plan of proposed spending and estimated receipts for the upcoming fiscal year. It is the Town's "best guess" on what it will cost to operate the Town.

Overlay account: An amount raised by the Assessors in taxes to be used for potential abatement of property taxes.

Overlay surplus: Any balance in the overlay account of a given fiscal year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Override: A vote by a municipality in an election to permanently increase the levy limit (see **Proposition 2½**, below).

Proposition 2½: A law approved by Massachusetts voters in 1980. Proposition 2½ sets a limit on the amount of real and personal property taxes a community may levy, as well as a limit on the annual increase in the tax levy.

The levy limit is a restriction on the amount of property tax a community may levy. Under Proposition 2½, a community may not increase taxes more than 2½ percent over the previous year's levy (plus the value of any new growth that has occurred in the Town) and may not levy

more than 2½ percent of the total full and fair cash value of all taxable real and personal property in the community (the levy ceiling).

Proposition 2½ allows cities and towns to vote in an election to exclude certain costs as well as to increase its annual levy limit. See **Debt exclusion** and **Override**, above.

Reserve fund: An amount set aside annually within the Town's budget to provide a funding source for "extraordinary and unforeseen" expenditures. The Finance Committee authorizes transfers from this fund.

Revolving fund: Moneys, usually derived from fees that may be used by a Town department for specific use without Town Meeting appropriation.

Special Education Reserve Fund: A reserve fund established in 2018 that allows the Westford Public Schools to appropriate any remaining balance in their general fund budget to pay for future unanticipated or unbudgeted costs for special education, out-of-district tuition or transportation. Funds may be expended from the reserve fund by a majority vote of the School Committee and Board of Selectman. The balance in the reserve fund shall not exceed two percent of the annual net school spending of the school district.

Stabilization fund: Essentially a "rainy day" fund. It is a special reserve account created primarily to provide for unforeseen circumstances. It requires a majority vote of Town Meeting to contribute to this fund, and a two-thirds vote of Town Meeting to take money from this fund and appropriate it for expenditure. In addition to the main stabilization fund, the town also has stabilization fund for capital and health insurance.

Warrant: A list of items to be acted on by Town Meeting.

NOTES

Town of Westford
55 Main Street
Westford, MA 01886

Presorted Standard

U.S. POSTAGE
PAID

Westford, MA 01886
Permit No. 12



COME TO
TOWN MEETING
AND MAKE YOUR
VOICE HEARD

SATURDAY, March
28, 2020
10:00 AM
ABBOT
ELEMENTARY
SCHOOL